

DOCUMENT RESUME

ED 058 662

EA 004 035

AUTHOR Parsons, John M.
TITLE An Assessment of State Funding and Metropolitan Overburden Related to Urban, Urban-Rural, and Rural School Districts in Florida.
INSTITUTION Dade County Public Schools, Miami, Fla.
PUB DATE Oct 71
NOTE 87p.
EDRS PRICE MF-\$0.65 HC-\$3.29
DESCRIPTORS Educational Legislation; *Equal Education; *Equalization Aid; *Rural Urban Differences; School Districts; *State Aid; State Legislation; State Programs; Tax Rates; *Urban Education
IDENTIFIERS Florida

ABSTRACT

This report documents the municipal overburden, the lack of State support in urban counties when compared to rural counties, and the educational needs of urban areas. To facilitate the discussion, the 67 Florida counties have been divided into (1) urban counties where the population, as reported by the 1970 census, was 150,000 or more; (2) urban-rural counties where the population was 25,000 or more, but less than 150,000; and (3) rural counties where the population was less than 25,000. Recommendations for legislation to solve the fiscal dilemma of the Dade County Schools complete the document. (Author)

ED 058662

**AN ASSESSMENT OF STATE FUNDING AND METROPOLITAN OVERBURDEN
RELATED TO URBAN, URBAN-RURAL, AND RURAL
SCHOOL DISTRICTS IN FLORIDA**

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRO-
DUCED EXACTLY AS RECEIVED FROM
THE PERSON OR ORGANIZATION ORIG-
INATING IT. POINTS OF VIEW OR OPIN-
IONS STATED DO NOT NECESSARILY
REPRESENT OFFICIAL OFFICE OF EDU-
CATION POSITION OR POLICY

**Prepared by John M. Parsons
Assistant Superintendent, Division of Finance
Dade County Public Schools
October, 1971**

EA 004 035

TABLE OF CONTENTS

	Page
Part I - Introduction	1
Part II - Documentation of Statements Concerning "Municipal Overburden" and Lack of State Support of Urban Counties When Compared to Rural Counties	11
Appendix - Schedules 1 through 23	22

PART I

INTRODUCTION

Historically, the large city with its concentration of wealth, talent and cultural advantages has provided educational leadership for the Nation. In contemporary America, this leadership role is declining. Under existing financial structures, there is serious question as to the ability of the big city school system to meet the increasing demands being placed upon it by the rapidly developing social problems inherent in large masses of people in a modern mobile society. Faced with large numbers of "culturally different" children with special problems, teacher shortages in areas requiring special training, public employee militancy, and rising school site and construction cost, urban centers which are financially confined by funding formulas that served agrarian America, are unable to cope with the educational needs of the masses.

The plight of the big city, so often conceptualized as a Northern problem, is a national problem. The problems caused by population concentration, "municipal overburden" in taxation, high property and construction costs, and the added expense of urban living, confronts Florida.

Seventy-three percent of Florida's population live in eleven of the sixty-seven counties (see Schedule 1 in Appendix). Five percent of the total population reside in the thirty least populated counties. The remaining 22 percent dwell in twenty-six counties that may be considered as counties of joint rural and urban interests, but whose population per county averages less than one percent of the state population. The burden of educating the young people of Florida rests primarily with the eleven counties which comprise 73 percent of the population.

The concentration of population in these eleven counties, and the social and physical needs caused by such a concentration, results in a municipal overburden in taxation. The average millage in cities of urban counties is 33.56 mills (see Schedule 2 in Appendix). The average millage of those in the thirty least populated counties is 24.06 mills. The urban counties range to a high of 41.38 in Pinellas County, the rural counties to a low of 8.00 mills in Liberty County. Miami of Dade County is 37.96 mills. Taxes on a \$20,000 home in Miami are \$569 after homestead exemption. The taxes on a comparable home in the average rural county are \$361, with a low of \$120 in Liberty County (see Figure 1).

Taxes on \$20,000 Home: Range and Mean by Classification			
	Range	Mean	Average Millage Rate of Largest Cities in Classification
Urban	\$347-\$621	\$503	33.56
Urban-Rural	\$267-\$601	\$403	26.90
Rural	\$120-\$544	\$361	24.06
It costs more in taxes to own a home in the eleven urban counties--therefore, the greatest citizen resistance to further millage increases on property.			

Figure 1

Due to the density of population, vandalism and congestion, insurance premiums are higher in urban areas. Automobile insurance (policy from a selected national underwriter) as an example, costs \$273 in Dade County and \$156 in sampled rural counties. Figure 2 illustrates the difference in insurance rates between three selected urban, urban-rural, and rural counties.

Automobile Insurance Rates from a Popular National Underwriter for Three Selected Counties in Each of Three Population Classifications*			
Classification County	Rate	Average	Difference from the Average Rate for Three Urban Counties
Urban		\$228	---
Dade	\$273		
Duval	193		
Hillsborough	219		
Urban-Rural		\$159	\$69
Indian River	\$156		
Lee	164		
Marion	156		
Rural		\$156	\$72
Glades	\$156		
Lafayette	156		
Liberty	156		
*Rate is for a male over twenty-five, family man with good driving record, uses automobile for normal family use including driving to and from work, and automobile is financed necessitating liability and collision insurance.			

Figure 2

This municipal overburden affects education adversely as education is over-dependent upon the property tax as a source of funding. Thirty-eight and three-tenths percent of the total property tax collected in Dade County goes to the support of education, with 61.7 percent going for all other county services (see Schedule 3 in Appendix). In comparison, 83.3 percent of the total property tax in Flagler County goes for education, with only 16.7 percent going for all other county services. Of the eleven urban counties, only five, or 45 percent, receive more than 50 percent of the total property tax revenue for education. Of the 30 least populated counties, 28, or 93 percent, receive more than 50 percent of the total property tax revenue for education (see Figure 3).

**School Boards Receiving More Than 50 Percent
of Total County Property Tax by Classification**

	Urban	Urban-Rural	Rural	Total
Number More Than 50%	5	21	28	54
% of Total Classification	45%	81%	93%	--
<p>In thirteen counties, property tax revenue spent for other county services exceeds that spent for schools. Six of the thirteen are urban counties. This represents 55 percent of the total urban county classification (six out of eleven). County government needs in urban counties are greater than in non-urban counties. This results in higher millage rates and often taxpayer resistance.</p>				

Figure 3

Yet, even though the property tax fails to support education equally as well in urban counties as it does in rural counties, the State contributes less of the total bill in urban counties than it does in rural counties (see Schedules 4-7 in Appendix). On the average, the State supplies 59.2 percent of the total bill in the eleven urban counties and 73.1 percent in the thirty rural counties (see Figure 4).

Percent of Operating Fund Revenues
Contributed by State Financing

Classification	Range	Mean	Receiving 80% or More from State Sources	
			Number	Percent
Urban Counties	50.1 - 69.6%	59.2%	0	0
Rural Counties	44.6 - 93.0%	73.1%	10	33 1/3%

Figure 4

Dade County received 50.1 percent of its revenue from State sources. Liberty County received 93 percent of its revenue from State sources. Ten, or one third of the thirty rural counties receive 80 percent, or better, of their total revenue from State sources.

The lack of proportional State support for urban counties is further complicated by additional costs representative of urban areas. Average teacher beginning and maximum salaries are higher in the eleven urban areas (see Schedules 8-10 in Appendix). Yet, an urban beginning teacher faces the situation that when he reaches the average salary earned by teachers of that county, he will still earn less than the average net effective buying power of households for that county (see Schedule 11 in Appendix). This is not true for most of the remaining fifty-six Florida counties where the average teacher salary exceeds the average net effective buying power per household.

Therefore, the urban teacher has found it necessary to organize into strong professional organizations that have won negotiating privileges with urban school boards. The pressure for increased salaries and employee benefits is greatest in urban counties.

School site and construction costs are higher in urban areas (see Schedule 12 in Appendix), yet the Minimum Foundation Program does not differentiate between high and low cost areas, granting \$400 per instruction unit for replacement and \$800 per new instruction unit for new construction, regardless of the location of the construction. Where school sites are often purchased in rural areas for between \$500 and \$1,000 an acre, a recent 25-acre site sought in Dade County cost \$875,000, or \$35,000 per acre. With site improvement necessary for construction of a vocational school, the 25-acre site cost was over \$1,000,000. Construction costs for 1968-69 throughout the State show Dade County as \$25.42 a square foot for elementary school construction, as compared with \$15.49 a square foot in Okaloosa County; secondary school construction cost of \$32.61 a square foot in Dade County, as compared with \$14.40 in Gulf County. Construction costs have risen rapidly since the 1968-69 school year (see Figure 5). The latest elementary school built in Dade County cost \$1,230,000. Two new Dade County high schools opened this year cost \$6,245,700 and \$6,338,000, respectively. The two schools are the same; the difference in price is that one contract was let in December 1969, while the other was let four months later in April 1970. That four months cost \$92,300 in additional construction costs.

**Costs Per Square Foot for New Elementary and
Secondary School Construction in Florida During 1968-69**

<u>Elementary</u>			<u>Secondary</u>		
Rank	Cost	County	Rank	Cost	County
1	\$25.42	Dade	1	\$32.61	Dade
2	22.99	Palm Beach	2	21.06	Brevard
3	20.16	Pinellas	3	19.60	Okaloosa
4	19.74	Manatee	4	18.90	Seminole
5	18.02	Alachua	5	16.88	Leon
6	16.99	Broward	6	16.87	Marion
7	16.88	Seminole	7	16.42	Broward
8	16.58	Leon	8	16.01	Palm Beach
9	15.69	Highlands	9	14.40	Gulf
10	15.49	Okaloosa	10	11.98	Duval
<p>Classification</p> <p>Urban</p> <p>Urban</p> <p>Urban</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban</p>					
<p>Classification</p> <p>Urban</p> <p>Urban</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Urban-Rural</p> <p>Rural</p> <p>Urban</p>					
<p>Generally, construction costs in Urban Counties are higher than Urban-Rural, which, in turn, are higher than Rural.</p>					

Figure 5

Costs for plant operation and maintenance are higher in urban areas. Mean per pupil expenditure for plant operations and maintenance in urban counties exceeds that in rural-urban counties by \$8 and rural counties by \$4 (see Schedule 13 in Appendix). Eight dollars per pupil in average daily attendance amounted to \$1,803,216 during the 1969-70 school year in Dade County.

The cost of educating the exceptional child and the "culturally different" child exceeds that of the child in the average general education program. Large numbers of these students congregate in the public schools of the urban areas. Dade County has 49,379 pupils from families whose native language is Spanish. There are 60,483 nonwhite pupils (Negro, American Indian, and Oriental). One hundred nine thousand eight hundred sixty-two, or 45.3 percent, of Dade County's pupils are minority-group children. With 73 percent of the population, the eleven urban counties utilize 70 percent of the special education units and 67 percent of the vocational units. The need is much greater. No State funding provision is made for the masses of "culturally different."

A burden that is unique to the urban areas of Florida is immigration. Educators throughout the Nation are hopeful of a breathing spell that has been indicated by a declining birth rate. There appears to be little hope for such relief in the urban areas of Florida where immigration from other states continues to swell the already dense population. Unable to provide for past growth, with 59 junior and senior high schools on double session (ten-period day), Dade County continues to grow with no indication of a reverse trend except for an occasional year such as the 1970-71 year when average daily attendance dropped due to racial concerns. This trend is demonstrated by Figure 6.

Growth in Average Daily Attendance in Dade County Public Schools		
School Year	ADA	Increase over Previous Year
1965-66	189,280	
1966-67	197,127	7,847
1967-68	198,362	1,235
1968-69	216,381	18,019 ^a
1969-70	225,402	9,021
1970-71	221,724	(3,678) ^b
1971-72	235,545 ^c	13,821
<p>a. 1968-69 ADA shows a disproportionate jump due to the addition of kindergarten on a county scale.</p> <p>b. Private school enrollments increased with the advent of bussing to establish racial balance.</p> <p>c. Estimated ADA at close of first week of school.</p>		

Figure 6

Similar growth may be noted in other urban counties, with Orange and Pinellas Counties being of particular note.

.. This growth has placed tremendous pressure on school facility needs. During the years of 1968-1970, Dade County's growth was equal to 149 kindergarten classrooms, seven elementary schools, four junior high schools, and two senior high schools. The cost of these facilities with today's prices would be approximately \$39,423,000. Eight hundred dollars per new minimum foundation unit does not provide for construction in urban counties.

If the large city school system is to meet the challenge of educating tomorrow's citizen today, present methods of funding will have to be revised. The entire funding structure needs to be overhauled with finance being based upon programs and needs. In the interim, the State should recognize the

unique needs of the urban area by providing for: (1) a reduced ratio in computing minimum foundation units for the culturally different, (2) additional money per minimum foundation unit to recognize added costs of urban education, (3) devising a realistic formula for capital outlay that will enable urban districts to build the backlog of needed facilities, or (4) remove the ten-mill cap so that District School Boards may again strive to meet the needs of an urban community.

The following pages are documentation of the municipal overburden, lack of State support in urban counties when compared to rural counties, and the educational needs of urban areas. To facilitate the discussion, the 67 Florida counties have been divided into the following three groups: Urban counties (11) where the population, as reported by the 1970 Census, was 150,000 or more; urban-rural counties (26) where the population was 25,000 or more, but less than 150,000; and rural counties (30) where the population was less than 25,000.

Following this documentation are our recommendations for legislation to solve the fiscal dilemma of the Dade County Schools.

PART II

DOCUMENTATION OF STATEMENTS CONCERNING "MUNICIPAL OVERBURDEN" AND LACK OF STATE SUPPORT OF URBAN COUNTIES WHEN COMPARED TO RURAL COUNTIES

1. Seventy-three percent of Florida's population live in eleven of the sixty-seven urban counties. Twenty-seven percent live in the remaining fifty-six counties. The thirty least populated counties account for only five percent of the total population. The burden for education falls primarily upon the eleven urban counties. (Schedule 1 of Appendix)

2. Urban areas are marked by rapid pupil growth. The growth is not likely to be limited by a declining birth rate because of the high immigration rate. (Schedule 14 of Appendix)

3. Property taxation is highest in urban counties (Schedule 2 of Appendix); therefore, taxpayer resistance to additional millage levies in these areas.

4. A higher percent of the county revenue received from property taxation goes to education in rural counties than in urban counties (Schedule 3 of Appendix). This demonstrates that although education is dependent upon property taxation, it is used to finance other governmental services to a greater degree in urban areas than in rural areas.

Figure 7 shows a ratio of county taxes for governmental expenditures (other than education) to that for education. A ratio of one would indicate that approximately the same amount went for both education and other governmental services. It is interesting to note that the highest ratios are in six of the eleven urban counties.

**Ratio of Property Tax Revenue
for County Governmental Expenditures
to Property Tax Revenue for County School Expenditure**

Rank	Ratio	County	Classification	Population
1	1.9	Hillsborough	Urban	490,265
2	1.8	Volusia	Urban	169,487
3	1.6	Dade	Urban	1,267,792
4	1.4	Duval	Urban	528,865
5	1.3	Pinellas	Urban	522,329
6	1.2	Brevard	Urban	230,006
7	1.1	Manatee	Urban-Rural	97,115
8	1.1	St. Lucie	Urban-Rural	50,836
9	1.1	Putnam	Urban-Rural	36,290
10	1.1	Hernando	Rural	17,004
11	1.0	Charlotte	Urban-Rural	27,559
12	1.0	Osceola	Urban-Rural	25,267
13	1.0	Walton	Rural	16,087

All other counties have a ratio below 1.0, indicating that more tax revenue goes for the operation of schools than all other county governmental expenditures.

Figure 7

5. There is a myth that the assessed valuation is much greater in urban areas than in rural areas and, therefore, the property tax is more productive for education in urban areas. The high concentration of school-age children in urban areas causes this common thought not to be true in many instances--thus the expression "pupil rich, money poor." If total nonexempt assessed valuation is divided by average daily attendance (ADA) to obtain a per pupil amount of assessed valuation, this point is illustrated. (Schedule 15 of Appendix.) Figure 8 demonstrates the number of counties in Florida with a higher per ADA amount of nonexempt assessed valuation than the urban counties.

Figure 8 also shows the number of counties with a lesser assessed valuation per ADA.

Rank	County	Nonexempt Assessed Valuation (1969-70) Per ADA	Number of Counties with Same or Higher	Number of Counties with Lesser
1	Palm Beach	\$40,205	6	50
2	Broward	33,218	10	46
3	Dade	29,951	13	43
4	Polk	25,398	17	39
5	Volusia	23,568	19	37
6	Pinellas	22,119	22	34
7	Hillsborough	20,091	28	28
8	Orange	17,983	31	25
9	Brevard	17,318	33	23
10	Escambia	17,195	33	23
11	Duval	16,309	36	20

Figure 8

There are 13 counties with higher amounts of assessed valuation, behind each student, than Dade County. Palm Beach has more than twice the property wealth per child than does Duval County; and there are 36 rural and urban-rural counties with greater wealth to finance education, than Duval County. There are six rural and urban-rural counties that have a higher non-exempt assessed valuation than the richest urban county, Palm Beach. Figure 9 illustrates the range of per pupil (ADA) nonexempt assessed valuation. There is a ratio of more than 10 to 1 between the smallest and largest county amount. The 26 urban-rural county average is higher than that of urban counties.

Nonexempt Assessed Valuation per ADA			
Classification	Percent of Population	Range	Mean
Urban	72.9%	\$16,309 to \$40,205	\$23,302.50
Urban-rural	22.3%	\$ 7,229 to \$59,829	\$24,546.62
Rural	4.7%	\$ 8,869 to \$70,560	\$16,948.89

Figure 9

6. The cost of labor is higher in urban areas than in rural areas. Education is a labor-intensive industry. Eighty-seven percent of the Dade County School System's funds are budgeted for salaries (instructional and noninstructional personnel). Minimum and maximum salaries are higher in urban than urban-rural or rural counties (see Figure 10, also Schedule 8).

Minimum and Maximum Salary Averages by Classification				
Classification	B.A. (Rank III)			
	Minimum		Maximum	
	Average	Range	Average	Range
Urban	\$6,555	\$6,200 to \$7,300	\$10,179	\$ 9,400 to \$11,915
Urban-rural	6,342	6,000 to 7,000	9,499	8,400 to 11,000
Rural	6,166	6,100 to 6,858	8,977	8,000 to 10,590
Classification	M.A. (Rank II)			
	Minimum		Maximum	
	Average	Range	Average	Range
Urban	\$7,387	\$6,900 to \$8,100	\$11,117	\$10,292 to \$13,015
Urban-rural	7,152	6,800 to 6,630	10,511	9,100 to 13,000
Rural	7,216	6,784 to 7,700	9,830	8,384 to 11,052

Figure 10

Pressure for higher salaries results from higher cost of living in urban areas. The average salary for teachers is higher in urban counties (\$8,713) than in urban-rural counties (\$7,811) and rural counties (\$7,494). The problem is compounded by numbers of teachers employed. The average number employed in urban counties is 3,870; in urban-rural counties, 557; and rural counties, 127. Figure 11 compares Dade County with Lafayette County.

Comparison of Dade and Lafayette Counties in Number of Teachers and Salary Differential					
County	Classification	ADA	Number of Teachers	Average Salary	Differential
Dade	Urban	225,402	10,250	\$9,808	
Lafayette	Rural	684	36	\$7,595	\$2,213

Figure 11

If Lafayette had the same number of teachers as Dade County, at Lafayette prices, it would cost them totally \$77,848,750, or \$22,687,527 less than Dade County. However, looking at it another way, if Lafayette County had the same number of children as Dade County, salaries would cost them approximately \$100 per ADA, or \$2,700 a teacher unit, less. Lafayette receives more per child in ADA, than Dade County, to pay their salaries, as they receive an MFP unit for less children. They are affected by the small-school rule on allocation. Dade County receives \$396 per ADA as operating revenue, whereas Lafayette receives \$750 per ADA. It is interesting to note that Lafayette County's nonexempt assessed valuation per ADA of \$22,125 is not too much less than that of Dade County's \$29,951. Dade County's higher valuation provides less than \$8 per ADA per mill more, or less than \$80 per ADA for a 10-mill levy. This hardly makes up for the difference of \$354 per ADA from State sources,

especially considering that Dade's labor costs are more. It is also interesting to note that Dade County levied 10.98 mills for Operation during the 1969-70 school year, whereas Lafayette levied only 4.6 mills for Operation.

7. The pressures for increased salaries are not likely to lessen in Florida urban areas. They pay less than the average of the twenty-seven largest school districts in the United States (which includes four of the eleven urban Florida districts). This is illustrated by Figure 12 (see also Schedules 9 and 10).

Teacher Salary Comparison of Florida Urban Districts with Twenty-Seven Largest School Districts in the United States				
	B.A.		M.A.	
	<u>Minimum</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Maximum</u>
Florida Urban Districts	\$6,555	\$10,179	\$7,387	\$11,117
27 Largest Systems	\$7,300	\$11,268	\$8,001	\$12,709
Range (27 Largest Systems)	\$6,400 to \$8,450	\$ 9,250 to \$13,443	\$6,900 to \$9,950	\$10,390 to \$15,800

Figure 12

8. Although the demand for special programs is greater in the metropolitan areas with large percents of the population "culturally different, there is very little difference in average per pupil expenditure between urban areas and rural areas. (See Figure 13 and Schedule 18.) This is contrary to common thought.

Comparison of Mean per Pupil Expenditure of Urban and Rural School Districts					
	<u>Number</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Amount of Range</u>	<u>Mean</u>
Urban	11	\$623.26	\$ 876.57	\$253.31	\$726.67
Rural	30	\$638.16	\$1,019.25	\$381.09	\$736.07

Figure 13

Figure 14 further illustrates the error of this mythology. This chart demonstrates the number of rural counties which are spending more per pupil ADA than urban counties. Eight of the thirty spend more per ADA than Dade County. All thirty spend more per ADA than Duval County. Twenty-eight of the thirty rural counties spend more per ADA than do most of the urban counties.

Number of Rural Counties Spending More per ADA than Urban Counties			
Rank	Urban Counties Ranked by Per Pupil ADA Expenditure		Number of Rural Counties (30 Total) Spending More Than Urban Counties By Rank
1	Palm Beach	(\$876.57)	2
2	Dade	(\$816.47)	8
3	Broward	(\$776.24)	11
4	Pinellas	(\$729.32)	17
5	Volusia	(\$720.55)	17
6	Polk	(\$669.13)	28
7	Escambia	(\$658.36)	28
8	Hillsborough	(\$658.10)	28
9	Brevard	(\$648.36)	28
10	Orange	(\$647.21)	28
11	Duval	(\$623.26)	30

Figure 14

9. Rural counties, on the average, receive more money per ADA than do urban-rural counties from the Minimum Foundation Program. Both classifications receive more than urban counties (see Schedule 5). This is also true of State Revenue that are non-Minimum Foundation Funds. Rural and urban-rural counties on the average receive more per ADA than do the urban counties (see Schedule 7). Non-Minimum Foundation Revenue includes: Flat grant from Racing Commission, State Free Textbook Funds, State Forest Funds, Driver Education Monies, Funds from State License Tax, Retirement Matching, and Exceptional Child Funds. As Figure 15 shows, these funds are more supportive of rural counties than urban counties. The millage equivalents of these monies are also shown in Figure 16. On the average, urban counties would have to tax 2.63 mills to compensate for the difference in amounts of non-Minimum Foundation Funds paid to rural counties.

Average Non-MFP State Revenues Per ADA and Their Millage Equivalents by Classification			
Classification	Average Non-MFP State Revenues Per ADA	Average (Weighted) Millage Equivalent	Differential Between Urban and Non-Urban Classifications
Urban	\$36.60	1.25	
Urban-Rural	\$46.55	1.72	+ 0.47
Rural	\$72.94	3.88	+ 2.63

Figure 15

10. Urban counties find it necessary to levy higher millage rates than rural counties because of the differential in state support between the two and the added educational burden existing in urban counties. Figure 16 demonstrates this by classification. (See also Schedules 16 and 17.)

Average 1969-70 Millage Rates Levied by Classification		
<u>Classification</u>	<u>Millage for Operating Funds</u>	<u>Total Millage</u>
Urban	10.264	12.09
Urban-Rural	9.715	10.85
Rural	9.503	9.95

Figure 16

11. Due to the Minimum Foundation Formula, which gives preference to small schools in allocation of units, the pupil-teacher ratio is higher in urban counties than in rural counties (see Schedule 20). The formula does not recognize the "culturally different" child, prevalent in urban areas, who must receive special instruction organized in small groups.

Figure 17 illustrates the preference given to rural counties in pupil-teacher ratio.

Variance in Pupil-Teacher Ratio by Classification			
<u>Frequency</u>			
<u>Ratio</u>	<u>Urban</u>	<u>Urban-Rural</u>	<u>Rural</u>
1:17			2
1:18			3
1:19		1	9
1:20	1	8	10
1:21	2	9	4
1:22	5	5	2
1:23	3	3	
Total Counties in Classifi- cation	11	26	30

Figure 17

12. Funds allocated on the basis of ADA rather than ADM do not provide for all of the children in school. If a child is enrolled (in membership), he must be provided for whether or not he is in attendance on a particular day. He must be assigned to a teacher load and provided with a desk, textbook, materials, etc. Allocation based upon ADA rather than ADM costs urban counties a tremendous amount of funds to provide for those not provided for by State funds. The ratio of ADM to ADA state-wide is 93 percent. Dade County attendance is at the State ratio, 93 percent. The difference during the 1969-70 school year between ADA and ADM in Dade County was 16,838. This, multiplied by the per pupil expenditure from State sources for operating revenue, amounts to \$6,667,848.

13. The amount of funds available to an urban school system is more dependent upon the amount of nonexempt assessed valuation in a county, and the number of children in attendance, than it is upon educational needs or programs to cope with the needs. Previously, the only manner in which an urban county could provide the additional funds was through additional millage. This, too, has been limited by State action applying the ten-mill cap. Figure 18 illustrates the closeness of ranking of per pupil expenditure to the ranking by nonexempt assessed valuation per ADA. A county may rise above its position of wealth (Pinellas County) by a higher millage rate (14.93).

Ranking of Urban Counties by Nonexempt Assessed Valuation Per ADA and Per Pupil Expenditure					
Rank	Nonexempt Assessed Valuation Per ADA		Per Pupil Expenditure		Millage
	County	Valuation Per ADA	County	Expenditure Per ADA	
1	Palm Beach	40,205	Palm Beach	876.57	11.2
2	Broward	33,218	Dade	816.47	11.44
3	Dade	29,951	Broward	776.24	13.33
4	Polk	25,398	Pinellas	729.32	14.93
5	Volusia	23,568	Volusia	720.55	12.0
6	Pinellas	22,119	Polk	669.13	11.19
7	Hillsborough	20,091	Escambia	658.36	10.8681
8	Orange	17,983	Hillsborough	658.10	11.81
9	Brevard	17,318	Brevard	648.36	12.97
10	Escambia	17,195	Orange	647.21	11.8
11	Duval	16,309	Duval	623.26	11.4074
Millage over ten-mill cap voted by citizens, prior to cap, or after cap for Capital Outlay.					

Figure 18

APPENDIX

URBAN COUNTIES

Counties in which the population reported in the 1970 Census was 150,000 or more.

Brevard - 230,006	Hillsborough - 490,265
Broward - 620,100	Orange - 344,311
Dade - 1,267,792	Palm Beach - 348,753
Duval - 528,865	Pinellas - 522,329
Escambia - 205,334	Polk - 227,222
	Volusia - 169,487

A total of 4,954,464 Floridians live in the above counties (72.9%)

URBAN-RURAL COUNTIES

Counties in which the population reported in the 1970 Census was 25,000 or more.

Alachua - 104,764	Manatee - 97,115
Bay - 75,283	Marion - 69,030
Charlotte - 27,559	Martin - 28,035
Clay - 32,059	Monroe - 52,586
Collier - 38,040	Okaloosa - 88,187
Columbia - 25,250	Osceola-- 25,267
Gadsden - 39,184	Pasco - 75,955
Highlands - 29,507	Putnam - 36,290
Indian River - 35,992	St. Johns - 30,727
Jackson - 34,434	St. Lucie - 50,836
Lake - 69,305	Santa Rosa-- 37,741
Lee - 105,216	Sarasota - 120,413
Leon - 103,047	Seminole - 83,692

A total of 1,515,514 Floridians live in the above counties (22.3%)

RURAL COUNTIES

Counties in which the population reported in the 1970 Census was less than 25,000

Baker - 9,242	Gulf - 10,096	Madison - 13,481
Bradford - 14,625	Hamilton - 7,787	Nassau - 20,626
Calhoun - 7,624	Hardee - 14,889	Okeechobee - 11,233
Citrus - 19,196	Hendry - 11,859	Sumter - 14,839
De Soto - 13,060	Henando - 17,004	Suwanee - 15,559
Dixie - 5,480	Holmes - 10,720	Taylor - 13,641
Flagler - 4,454	Jefferson - 8,778	Union - 8,112
Franklin - 7,065	Lafayette - 2,892	Wakulla - 6,308
Gilchrist - 3,551	Levy - 12,756	Walton - 16,087
Glades - 3,669	Liberty - 3,379	Washington - 11,453

A total of 319,465 Floridians live in the above counties (4.7%)

**AMOUNT OF PROPERTY TAXES ON A \$20,000* HOME
IN THE LARGEST CITIES OF 67 COUNTIES 1969**

Urban Counties

County	Total Millage	Total Property Taxes
Brevard	30.34	\$ 455
Broward	40.26	604
Dade	37.96	569
Duval	29.14	437
Escambia	23.14	347
Hillsborough	41.06	616
Orange	33.96	509
Palm Beach	27.90	419
Pinellas	41.38	621
Polk	25.91	389
Volusia	38.15	572
AVERAGE	33.56	\$ 503

Urban-Rural Counties

County	Total Millage	Total Property Taxes
Alachua	34.15	\$ 512
Bay	24.85	373
Charlotte	29.50	442
Clay	26.42	396
Collier	19.56	293
Columbia	29.61	444
Gadsden	20.81	312
Highlands	23.58	354
Indian River	40.05	601
Jackson	17.78	267
Lake	21.45	322
Lee	23.48	352
Leon	23.25	349
Manatee	32.21	483
Marion	20.18	303
Martin	28.81	432
Monroe	32.97	495
Okaloosa	26.18	393
Osceola	22.50	337
Pasco	27.12	407
Putnam	32.75	491
St. Johns	28.51.	428
St. Lucie	27.26	409
Santa Rosa	17.94	269
Sarasota	32.69	490
Seminole	35.89	538
AVERAGE	26.90	\$ 403

*NOTE: Millage data taken from Florida Ad Valorem and Valuations 1968-69 by the Department of Revenue.

AMOUNT OF PROPERTY TAXES ON A \$20,000* HOME IN THE LARGEST CITIES OF 67 COUNTIES 1969

Rural Counties

County	Total Millage	Total Property Taxes
Baker	26.93	\$ 404
Bradford	26.61	399
Calhoun	15.50	232
Citrus	30.91	464
De Soto	26.95	404
Dixie	20.53	308
Flagler	21.11	317
Franklin	19.28	289
Gilchrist	15.99	240
Glades	19.85	298
Gulf	32.51	488
Hamilton	30.31	455
Hardee	21.10	316
Hendry	27.71	416
Hernando	28.41	426
Holmes	18.00	270
Jefferson	23.67	355
Lafayette	23.30	349
Levy	25.21	378
Liberty	8.00	120
Madison	28.20	423
Nassau	36.26	544
Okechobee	25.97	390
Sumter	28.52	428
Suwanee	26.28	394
Taylor	25.05	376
Union	24.16	362
Wakulla	17.00	255
Walton	31.41	471
Washington	17.00	255
AVERAGE	24.06	\$ 361

County	Total Millage	Total Property Taxes
Urban (11)	33.56	\$ 503
Urban-Rural (26)	26.90	403
Rural (30)	24.06	361

*NOTE: Millage data taken from Florida Ad Valorem and Valuations 1968-69 by the Department of Revenue.

**AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR
SCHOOL BOARDS IN FLORIDA COUNTIES 1969-70**

Urban Counties

County	Total Property Taxes*	Total To School Districts*	% To School Districts
Brevard	28,044,022	13,012,303	46.4%
Broward	84,990,423	45,938,625	54.1
Dade	202,280,486	77,424,491	38.3
Duval	51,763,735	21,214,319	41.0
Escambia	15,429,983	8,023,106	53.0
Hillsborough	65,864,556	22,475,613	34.1
Orange	29,175,413	15,890,035	54.5
Palm Beach	50,548,680	28,413,727	56.2
Pinellas	59,503,883	25,353,907	42.6
Polk	24,981,326	14,373,886	57.5
Volusia	23,938,212	8,553,231	35.7
AVERAGE	57,865,520	25,515,749	44.1%

Urban-Rural Counties

County	Total Property Taxes*	Total To School Districts*	% To School Districts
Alachua	8,341,647	4,938,403	59.2%
Bay	5,948,142	3,119,299	52.4
Charlotte	4,356,412	2,167,496	49.8
Clay	1,619,351	986,186	60.9
Collier	7,495,332	4,990,307	66.6
Columbia	1,850,917	1,047,134	56.6
Gadsden	1,287,323	752,095	58.4
Highlands	3,131,905	1,786,538	57.0
Indian River	5,899,690	3,262,609	55.2
Jackson	1,379,108	728,885	52.9
Lake	7,016,269	4,795,062	68.3
Lee	15,122,338	8,210,587	54.3

*From the State of Florida Ad Valorem Tax Data 1970.

AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR SCHOOL BOARDS IN
FLORIDA COUNTIES 1969-70

Urban-Rural Counties (Continued)

County	Total Property Taxes*	Total To School Districts*	% To School Districts
Leon	9,027,647	5,241,002	58.1%
Manatee	9,811,521	4,714,045	48.0
Marion	7,636,064	5,123,352	67.1
Martin	4,186,565	2,184,196	52.2
Monroe	6,301,480	3,360,565	53.3
Okaloosa	5,555,283	2,798,189	50.4
Osceola	3,093,499	1,429,805	49.5
Pasco	3,817,461	2,346,053	61.5
Putnam	2,917,192	1,374,784	47.1
St. Johns	3,309,004	1,803,280	54.5
St. Lucie	7,342,435	3,449,974	47.0
Santa Rosa	2,905,166	1,744,788	60.1
Sarasota	16,043,501	8,785,445	54.8
Seminole	5,417,283	3,605,227	66.6
AVERAGE	5,800,482	3,263,281	56.3%

Rural Counties

County	Total Property Taxes*	Total To School Districts*	% To School Districts
Baker	490,787	291,064	59.3%
Bradford	882,973	499,090	56.5
Calhoun	401,630	238,003	59.3
Citrus	2,307,530	1,302,582	56.4
De Soto	994,073	610,915	60.5
Dixie	435,883	259,270	59.5
Flagler	450,383	375,154	83.3
Franklin	421,383	319,802	75.9
Gilchrist	273,802	173,213	63.3
Glades	671,706	418,063	62.2

*From the State of Florida Ad Valorem Tax Data 1970.

AMOUNT AND PERCENT OF TOTAL PROPERTY TAXES FOR SCHOOL BOARDS
IN FLORIDA COUNTIES 1969-70

Rural Counties (Continued)

County	Total Property Taxes*	Total To School Districts*	% To School Districts
Gulf	1,262,908	612,541	50.9%
Hamilton	752,335	427,101	56.8
Hardee	1,507,642	907,788	60.2
Hendry	1,586,472	873,191	55.0
Hernando	1,823,700	886,737	48.6
Holmes	473,494	263,052	55.6
Jefferson	434,655	270,268	62.2
Lafayette	155,876	80,208	51.5
Levy	1,363,284	739,706	54.3
Liberty	116,675	58,338	50.0
Madison	565,750	320,177	56.6
Nassau	2,059,493	1,202,276	50.4
Okechohee	1,185,926	625,159	52.7
Sumter	1,164,473	705,660	60.6
Suwanee	1,400,224	800,032	57.1
Taylor	1,275,577	802,978	63.1
Union	240,378	137,413	57.2
Wakulla	270,548	159,146	58.8
Walton	1,123,383	559,168	49.8
Washington.	580,225	351,652	60.6
AVERAGE	889,006	509,992	57.4

*From the State of Florida Ad Valorem Tax Data 1970.

OPERATING FUND REVENUES BY SOURCE 1969-70

Urban Counties

County	Amount*				Percent of Total		
	Local	State	Federal	Total	Local	State	Federal
Brevard	\$ 10,196,422	\$ 25,065,310	\$ 5,372,557	\$ 40,641,339	25.0%	61.6%	13.2%
Broward	35,730,555	42,188,853	42,603	7,796,021	45.8	54.1	.1
Dade	73,351,443	91,430,342	17,532,558	182,314,343	40.2	50.1	9.7
Duval	19,789,644	48,219,753	2,033,168	70,042,565	28.2	68.8	3.0
Escambia	7,376,400	19,552,680	1,805,651	28,734,761	25.6	68.0	6.2
Hillsborough	19,691,518	42,793,911	946,178	63,431,607	31.1	67.4	1.5
Orange	14,039,842	33,743,549	725,582	48,508,973	28.9	69.6	1.5
Palm Beach	26,883,174	23,319,859	-0-	50,202,993	53.5	46.5	-0-
Pinellas	17,991,457	36,762,701	487,558	55,241,716	32.6	66.5	.9
Polk	11,721,925	21,880,682	-0-	33,602,607	34.9	65.1	-0-
Volusia	7,469,992	12,800,515	382,974	20,653,481	36.2	62.0	1.8
AVERAGE (weighted)	\$ 22,203,857	\$ 36,159,332	\$ 2,666,893	\$ 61,030,582	36.4%	59.2%	4.4%

Urban-Rural Counties

County	Amount*				Percent of Total		
	Local	State	Federal	Total	Local	State	Federal
Alachua	\$ 3,876,647	\$ 9,601,937	\$ 97,983	\$ 13,576,567	28.6%	70.7%	.7%
Bay	2,955,333	7,568,674	647,632	11,181,639	26.5	67.7	5.8
Charlotte	2,012,329	1,273,211	-0-	3,285,540	61.2	38.8	-0-
Clay	1,000,160	3,718,681	462,223	5,181,064	19.3	71.8	8.9
Collier	4,349,827	3,236,562	10,848	7,597,237	57.3	42.6	.1
Columbia	887,595	3,234,997	106,473	4,229,065	21.0	76.5	2.5
Gadsden	840,501	5,401,731	15,860	6,258,092	13.4	86.3	.3
Highlands	1,488,357	2,571,798	-0-	4,060,155	36.7	63.3	-0-
Indian River	3,002,107	2,947,142	-0-	5,949,249	50.5	49.5	-0-
Jackson	715,885	4,609,502	-0-	5,325,387	13.4	86.6	-0-
Lake	4,232,279	6,373,132	7,187	10,612,598	39.9	60.0	.1
Lee	5,838,029	7,471,816	-0-	13,309,845	43.9	56.1	-0-
Leon	4,380,616	9,536,601	27	13,917,244	31.5	68.5	-0-
Manatee	4,122,828	7,710,942	-0-	11,833,770	34.8	65.2	-0-
Marion	4,043,391	6,787,334	-0-	10,830,725	37.3	62.7	-0-
Martin	2,153,437	2,343,194	-0-	4,496,631	47.9	52.1	-0-
Proce	3,169,882	3,703,121	311,256,627	8,129,630	39.0	45.6	15.4

OPERATING FUND REVENUES BY SOURCE 1969-70 (Continued)

Urban-Rural Counties (Cont'd)

County	Amount*				Percent of Total		
	Local	State	Federal	Total	Local	State	Federal
Okaloosa	\$ 2,660,478	\$ 10,621,359	\$ 2,281,082	\$ 15,562,919	17.1%	68.2%	14.7%
Osceola	1,569,379	2,051,200	21,255	3,641,832	43.1	56.3	.6
Pasco	2,248,457	4,676,708	-0-	6,925,175	32.5	67.5	-0-
Putnam	1,539,237	4,259,325	-0-	5,798,622	32.5	67.5	-0-
St. Johns	1,540,855	2,718,054	-0-	4,258,869	36.2	63.8	-0-
St. Lucie	3,327,120	4,249,307	-0-	7,576,427	43.9	56.1	-0-
Santa Rosa	1,626,851	4,173,100	436,226	6,236,157	26.1	66.9	7.0
Sarasota	7,738,342	7,790,662	13,463	15,542,467	49.8	50.1	.1
Seminole	2,965,860	8,759,422	201,595	11,926,877	24.9	73.4	1.7
AVERAGE (Weighted)	\$ 2,857,530	\$ 5,284,212	\$ 213,788	\$ 8,355,530	34.2%	63.2%	2.6%

Rural Counties

County	Amount*				Percent of Total		
	Local	State	Federal	Total	Local	State	Federal
Baker	\$ 237,613	\$ 1,393,929	\$ -0-	\$ 1,631,542	14.6%	85.4%	-0-%
Bradford	488,851	2,109,117	49,226	2,647,194	18.5	79.7	1.8
Calhoun	266,501	1,293,150	3	1,559,654	17.1	82.9	-0-
Citrus	1,291,587	1,501,034	-0-	2,792,621	46.2	53.8	-0-
De Soto	590,265	1,093,970	-0-	1,684,235	35.0	65.0	-0-
Dixie	237,128	698,931	11,046	947,105	25.0	73.8	1.2
Flagler	367,131	572,438	-0-	939,569	39.1	60.9	-0-
Franklin	314,170	860,994	-0-	1,175,164	26.7	73.3	-0-
Gilchrist	172,669	631,350	-0-	804,019	21.5	78.5	-0-
Glades	406,722	350,983	30,244	787,949	51.6	44.6	3.8
Gulf	493,853	1,300,749	9	1,794,611	27.5	72.5	-0-
Hamilton	393,281	1,158,725	-0-	1,552,006	25.3	74.7	-0-
Hardee	804,862	1,345,632	-0-	2,150,494	37.4	62.6	-0-
Hendry	859,473	1,176,906	10,285	2,046,664	42.0	57.5	.5
Hernando	880,061	1,544,731	-0-	2,424,792	36.3	63.7	-0-
Holmes	263,567	1,665,718	13,165	1,942,450	13.6	85.7	.7
Jefferson	274,286	1,566,283	-0-	1,840,569	14.9	85.1	-0-
Lafayette	72,168	542,651	-0-	614,819	11.7	88.3	-0-
Levy	715,882	1,772,729	-0-	2,488,611	28.8	71.2	-0-
Liberty	57,508	767,368	-0-	824,876	7.0	93.0	-0-

OPERATING FUND REVENUES BY SOURCE 1969-70 (Continued)

-31-

Rural Counties (Cont'd)

County	Amount*			Total	Percent of Total		
	Local	State	Federal		Local	State	Federal
Madison	\$ 318,137	\$ 1,955,938	\$ -0-	\$ 2,274,075	14.0%	86.0%	-0-%
Nassau	1,112,620	2,631,355	-0-	3,743,975	29.7	70.3	-0-
Okechobee	617,954	1,298,347	-0-	1,916,301	32.2	67.8	-0-
Sumter	689,122	1,770,764	-0-	2,459,886	28.0	72.0	-0-
Suwanee	625,905	2,238,858	-0-	2,864,763	21.8	78.2	-0-
Taylor	720,136	1,729,661	-0-	2,449,797	29.4	70.6	-0-
Union	133,402	607,233	-0-	740,635	18.0	82.0	-0-
Wakulla	161,936	1,064,192	-0-	1,226,128	13.2	86.8	-0-
Walton	575,451	1,850,970	283,302	2,709,723	21.2	68.3	10.5
Washington	346,089	1,926,580	-0-	2,272,669	15.2	84.8	-0-
AVERAGE (Weighted)	\$ 482,944	\$ 1,347,376	\$ 13,243	\$ 1,843,563	26.2%	73.1%	.7%

*From the Report of the Commission of Education for 1969-70.

TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Urban Counties

County	Direct State Operating Revenues*	Total ADA K-12*	Direct State Operating Revenues Per ADA
Brevard	\$ 24,770,563	57,871	\$ 428
Broward	41,174	103,745	397
Dade	89,312,064	225,402	396
Duval	47,728,361	113,773	420
Escambia	19,090,825	43,161	442
Hillsborough	41,605,247	94,725	439
Orange	33,380,862	75,622	441
Palm Beach	22,452,419	61,727	363
Pinellas	36,263,184	76,764	472
Polk	21,379,771	50,518	423
Volusia	12,528,476	30,219	415
AVERAGE	\$ 35,425,980	84,866	\$ 417

Urban-Rural Counties

County	Direct State Operating Revenues*	Total ADA K-12*	Direct State Operating Revenues Per ADA
Alachua	\$ 9,355,611	20,598	\$ 454
Bay	7,349,565	16,685	440
Charlotte	1,232,331	3,641	338
Clay	3,647,849	8,282	440
Collier	3,057,061	8,046	380
Columbia	3,129,688	6,294	497
Gadsden	5,101,657	10,106	504
Highlands	2,521,105	5,834	432
Indian River	2,861,779	7,501	382
Jackson	4,427,280	8,024	552
Lake	6,116,999	14,278	428
Lee	7,284,638	18,093	403
Leon	9,256,517	19,159	483

34

*From the Report of the Commissioner of Education for 1969-70.

Includes all State Sources of Revenue except Federal Funds received indirectly through the State.

Schedule 5

TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Urban-Rural Counties (Continued)

County	Direct State Operating Revenues*	Total ADA K-12*	Direct State Operating Revenues Per ADA
Manatee	\$ 7,534,840	15,883	\$ 474
Marion	6,492,857	15,194	427
Martin	2,302,597	5,331	432
Monroe	3,668,940	9,496	386
Okaloosa	10,349,006	24,679	419
Osceola	1,993,799	5,033	396
Pasco	4,530,545	10,331	439
Putnam	4,105,861	8,956	458
St. Johns	2,654,262	6,362	417
St. Lucie	4,075,845	10,419	391
Santa Rosa	4,079,723	8,758	466
Sarasota	7,659,810	17,438	439
Seminole	8,547,276	19,014	450
AVERAGE	\$ 5,128,363	11,670	\$ 439

Rural Counties

County	Direct State Operating Revenues*	Total ADA K-12*	Direct State Operating Revenues Per ADA
Baker	\$ 1,328,774	2,364	\$ 562
Bradford	2,066,282	3,553	582
Calhoun	1,242,016	1,938	692
Citrus	1,469,366	3,161	465
De Soto	1,076,600	2,600	414
Dixie	652,605	1,417	461
Flagler	539,521	1,103	489
Franklin	842,174	1,548	544
Gilchrist	613,185	945	649
Glades	320,458	844	380
Gulf	1,245,243	2,803	444

*From the Report of the Commissioner of Education for 1969-70.
Includes all State Sources of revenue except Federal funds
received indirectly through the State.

TOTAL DIRECT STATE OPERATING REVENUES PER ADA

Rural Counties (Continued)

County	Direct State Operating Revenues*	Total ADA K-12*	Direct State Operating Revenues Per ADA
Hamilton	\$ 1,104,570	2,199	\$ 502
Hardee	1,320,445	3,113	424
Hendry	1,137,668	2,799	406
Hernando	1,429,564	3,508	408
Holmes	1,572,259	2,557	615
Jefferson	1,500,073	2,692	557
Lafayette	512,757	684	750
Levy	1,709,971	3,126	547
Liberty	696,725	856	814
Madison	1,852,979	3,505	529
Nassau	2,556,407	5,547	461
Okechobee	1,254,086	2,706	463
Sumter	1,709,292	3,331	513
Suwanee	2,187,667	3,807	575
Taylor	1,664,594	3,694	451
Union	592,985	1,229	482
Wakulla	990,614	1,553	638
Walton	1,814,351	3,685	492
Washington	1,849,125	2,864	646
AVERAGE	\$ 1,295,012	2,912	\$ 443

*From the Report of the Commissioner of Education for 1969-70.
Includes all State Sources of Revenue except Federal funds
received indirectly through the State.

MILLAGE EQUIVALENTS OF REVENUES FROM
NON-MFP STATE SOURCES (DIRECT) 1969-70

Urban Counties

County	Non-MFP Sources of Revenue*	Value of One Mill**	Non-MFP Millage Equivalent
Brevard	\$ 2,152,289	\$ 1,022,009	2.10
Broward	4,050,793	4,433,961	.91
Dade	7,816,202	8,810,562	.89
Duval	4,042,855	1,998,270	2.02
Escambia	1,755,935	790,967	2.22
Hillsborough	3,632,044	2,068,971	1.75
Orange	2,613,504	1,500,441	1.74
Palm Beach	2,107,693	2,791,532	.76
Pinellas	2,984,512	1,839,330	1.62
Polk	1,729,867	1,389,481	1.24
Volusia	1,278,673	758,911	1.68
AVERAGE (Weighted)	\$ 3,105,852	\$ 2,491,312	1.25

Urban-Rural Counties

County	Non-MFP Sources of Revenue*	Value of One Mill**	Non-MFP Millage Equivalent
Alachua	\$ 951,085	\$ 386,845	2.46
Bay	789,250	367,463	2.15
Charlotte	144,013	236,361	.61
Clay	410,359	108,808	3.77
Collier	289,414	491,382	.59
Columbia	439,798	91,731	4.79
Gadsden	536,457	75,777	7.08
Highlands	412,738	238,706	1.73
Indian River	248,013	293,604	.84
Jackson	621,967	105,708	5.88

*From the Report of the Commissioner of Education for 1969-70.
Total Operating Fund Revenues from Direct State Sources less MFP.

**Computed by taking the total of all non-exempt property from the
State of Florida Ad Valorem Tax Data 1970, multiplied by .001.

MILLAGE EQUIVALENTS OF REVENUES FROM NON-MFP STATE SOURCES (DIRECT) 1969-70

Urban-Rural Counties (Continued)

County	Non-MFP Sources of Revenue*	Value of One Mill**	Non-MFP Millage Equivalent
Lake	\$ 648,251	\$ 430,744	1.50
Lee	861,039	663,428	1.30
Leon	881,843	481,379	1.83
Manatee	639,732	461,269	1.39
Marion	537,232	418,381	1.28
Martin	413,593	243,724	1.70
Monroe	429,658	325,394	1.32
Okaloosa	797,824	286,500	2.78
Osceola	379,736	266,141	1.43
Pasco	574,359	266,804	2.15
Putnam	302,737	148,676	2.04
St. Johns	205,478	185,839	1.11
St. Lucie	347,835	317,833	1.09
Santa Rosa	451,734	191,255	2.36
Sarasota	1,115,141	794,284	1.40
Seminole	693,451	319,807	2.17
AVERAGE (Weighted)	\$ 543,182	\$ 415,302	1.72

Rural Counties

County	Non-MFP Sources of Revenue*	Value of One Mill**	Non-MFP Millage Equivalent
Baker	\$ 324,638	\$ 27,751	11.70
Bradford	225,791	48,368	4.67
Calhoun	217,327	30,125	7.21
Citrus	237,017	164,118	1.44
De Soto	85,506	63,631	1.34
Dixie	48,621	23,988	2.03
Flagler	135,717	39,587	3.43
Franklin	219,550	32,851	6.68
Gilchrist	196,565	17,479	11.25

*From the Report of the Commissioner of Education for 1969-70.

Total Operating Fund Revenues from Direct State Sources less MFP.

**Computed by taking the total of all non-exempt property from the State of Florida Ad Valorem Tax for 1970, multiplied by .001.

MILLAGE EQUIVALENTS OF REVENUES FROM NON-MFP STATE SOURCES (DIRECT) 1969-70

Rural Counties (Continued)

County	Non-MFP Sources of Revenue*	Value of One Mill**	Non-MFP Millage Equivalent
Glades	\$ 31,669	\$ 61,681	.51
Gulf	94,691	50,373	1.88
Hamilton	76,639	37,144	2.06
Hardee	268,727	108,140	2.48
Hendry	155,499	105,121	1.48
Hernando	126,128	99,007	1.27
Holmes	282,040	26,820	10.52
Jefferson	293,957	32,092	9.16
Lafayette	215,555	34,456	6.26
Levy	444,970	75,940	5.86
Liberty	235,641	15,690	15.02
Madison	313,362	59,534	5.26
Nassau	277,734	88,767	3.13
Okechobee	292,057	65,946	4.43
Sumter	323,911	67,756	4.78
Suwanee	341,244	68,891	4.95
Taylor	126,388	73,032	1.73
Union	41,416	15,254	2.72
Wakulla	302,439	21,004	14.40
Walton	125,614	51,500	2.44
Washington	311,806	36,509	8.54
AVERAGE (Weighted)	\$ 212,408	\$ 54,752	3.88

*From the Report of the Commissioner of Education for 1969-70.

Total Operating Fund Revenues from Direct State Sources less MFP.

**Computed by taking the total of all non-exempt property from the State of Florida Ad Valorem Tax Data 1970, multiplied by .001.

DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Urban Counties

County	Non-MFP State Revenues*	Total ADA K-12	Non-MFP State Revenues Per ADA
Brevard	\$ 2,152,289	57,871	\$ 37.19
Broward	4,050,793	103,745	39.04
Dade	7,816,202	225,402	34.68
Duval	4,042,855	113,773	35.53
Escambia	1,755,936	43,161	40.68
Hillsborough	3,632,044	94,725	38.34
Orange	2,613,504	75,622	34.56
Palm Beach	2,107,694	61,727	34.14
Pinellas	2,984,512	76,764	38.88
Polk	1,729,868	50,518	34.24
Volusia	1,278,673	30,219	42.31
AVERAGE (Weighted)	\$ 3,105,852	84,866	\$ 36.60

Urban-Rural Counties

County	Non-MFP State Revenues*	Total ADA K-12	Non-MFP State Revenues Per ADA
Alachua	\$ 951,085	20,598	\$ 46.17
Bay	789,251	16,685	47.30
Charlotte	144,014	3,641	39.55
Clay	410,359	8,282	49.55
Collier	289,414	8,046	35.97
Columbia	439,798	6,294	69.88
Gadsden	536,452	10,106	53.08
Highlands	412,738	5,834	70.75
Indian River	248,014	7,501	33.06
Jackson	621,968	8,024	77.51

*From the Report of the Commissioner of Education for 1969-70.
Total Operating Fund Revenues from Direct State Sources less MFP.
Includes Racing Commission Revenues, State Free Textbooks, State
Forest Funds, Driver Education Funds, State License Tax, Matching
Retirement, Exceptional Child Funds, and Other State Sources.

DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Urban-Rural Counties (Continued)

County	Non-MFP State Revenues*	Total ADA K-12	Non-MFP State Revenues Per ADA
Lake	\$ 648,251	14,278	\$ 45.40
Lee	861,040	13,093	47.59
Leon	881,843	19,159	46.03
Manatee	639,732	15,883	40.28
Marion	537,232	15,194	35.36
Martin	413,594	5,331	77.58
Monroe	429,658	9,496	45.25
Okaloosa	797,824	24,679	32.33
Osceola	379,737	5,033	75.45
Pasco	574,360	10,331	55.60
Putnam	302,738	8,956	33.80
St. Johns	205,479	6,362	32.30
St. Lucie	347,835	10,419	33.38
Santa Rosa	451,735	8,758	51.58
Sarasota	1,115,142	17,438	63.95
Seminole	693,451	19,014	36.47
AVERAGE (Weighted)	\$ 543,182	11,670	\$ 46.55

Rural Counties

County	Non-MFP State Revenues*	Total ADA K-12	Non-MFP State Revenues Per ADA
Packer	\$ 324,633	2,364	\$ 137.33
Bradford	225,791	3,553	63.55
Calhoun	217,328	1,938	112.14
Citrus	237,017	3,161	74.98
De Soto	85,507	2,600	32.89
Dixie	48,622	1,417	34.31
Flagler	135,718	1,103	123.04
Franklin	219,551	1,548	141.83
Gilchrist	196,556	945	208.01

*From the Report of the Commissioner of Education for 1969-70.

Total Operating Fund Revenues from Direct State Sources less MFP.
Includes Racing Commission Revenues, State Free Textbooks, State
Forest Funds, Driver Education Funds, State License Tax, Matching
Retirement, Exceptional Child Funds, and Other State Sources.

DIRECT NON-MFP STATE SOURCES OF REVENUE PER ADA 1969-70

Rural Counties (Continued)

County	Non-MFP State Revenues*	Total ADA K-12	Non-MFP State Revenues Per ADA
Glades	\$ 31,669	844	\$ 37.52
Gulf	94,692	2,803	33.78
Hamilton	76,639	2,199	34.85
Hardee	268,727	3,113	86.32
Hendry	155,500	2,799	55.56
Hernando	126,128	3,508	35.95
Holmes	282,041	2,557	110.30
Jefferson	293,958	2,692	109.20
Lafayette	215,556	684	315.14
Levy	444,971	3,126	142.35
Liberty	235,641	856	275.28
Madison	313,363	3,505	89.40
Nassau	277,735	5,547	50.07
Okechobee	292,057	2,706	107.93
Sumter	323,911	3,331	97.24
Suwanee	341,245	3,807	89.64
Taylor	126,388	3,694	34.21
Union	41,416	1,229	33.70
Wakulla	302,439	1,553	194.75
Walton	125,614	3,685	34.09
Washington	311,807	2,864	108.87
AVERAGE (Weighted)	\$ 212,408	2,912	\$ 72.94

*From the Report of the Commissioner of Education for 1969-70.

Total Operating Fund Revenues from Direct State Sources less MFP.
Includes Racing Commission Revenues, State Free Textbooks, State
Forest Funds, Driver Education Funds, State License Tax, Matching
Retirement, Exceptional Child Funds, and Other State Sources.

FLORIDA TEACHERS' SALARY SCHEDULE 1970-71*

URBAN COUNTIES

County	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
Brevard	\$ 6,500	\$ 10,460	\$ 7,420	\$ 11,380
Broward	7,300	11,250	8,100	12,050
Dade	7,100	11,915	8,000	13,015
Duval	6,800	9,600	7,500	10,600
Escambia	6,000	9,780	6,900	10,680
Hillsborough	6,400	10,000	7,100	10,700
Orange	6,400	9,400	7,200	10,500
Palm Beach	6,400	10,240	7,168	11,469
Pinellas	6,500	10,000	7,300	10,700
Polk	6,500	9,900	7,500	10,900
Volusia	6,200	9,424	7,068	10,292
Districts	11	11	11	11
Mean	\$ 6,555	\$ 10,179	\$ 7,387	\$ 11,117

*1970-71 Salary Schedule Study, Administrative Research Bulletin,
Vol. XVII, No. 9, Dade County Public Schools, Miami, Florida, 1971.

FLORIDA TEACHERS' SALARY SCHEDULE 1970-71 (Continued)

URBAN-RURAL COUNTIES

County	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
Alachua	\$ 6,200	\$ 9,486	\$ 7,068	\$ 10,354
Bay	6,200	8,600	6,700	9,100
Charlotte	6,500	9,880	7,500	10,880
Clay	6,000	9,000	6,800	9,800
Collier	7,000	11,000	8,000	13,000
Columbia	6,600	9,768	7,656	10,824
Gadsden	6,400	9,000	7,300	9,900
Highlands	6,700	10,000	7,500	11,025
Indian River	6,400	9,875	7,200	10,675
Jackson	6,300	8,400	7,200	10,675
Lake	6,400	9,600	7,360	10,560
Lee	6,600	9,900	7,600	10,900
Leon	6,000	8,790	6,630	9,660
Manatee	6,100	9,934	7,100	11,325
Marion	6,200	9,200	6,800	9,800
Martin	6,500	9,100	7,150	10,400
Monroe	6,450	9,700	7,200	9,960
Oralooosa	6,300	9,135	7,050	9,885
Osceola	6,400	10,240	7,168	11,469
Pasco	6,100	8,950	7,000	9,850
Putnam	6,100	8,950	7,100	9,950
St. Johns	6,300	9,513	6,800	10,094
St. Lucie	6,500	9,900	7,150	10,875
Santa Rosa	6,200	9,393	6,944	10,137
Sarasota	6,000	9,780	6,660	11,280
Seminole	6,300	9,891	7,308	10,899
Districts	26	26	26	26
Mean	\$ 6,342	\$ 9,499	\$ 7,152	\$ 10,511

FLORIDA TEACHERS' SALARY SCHEDULE 1970-71 (Continued)

RURAL COUNTIES

County	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
Baker	\$ 6,600	\$ 9,100	\$ 7,600	\$ 10,100
Bradford	6,500	9,400	7,500	10,400
Calhoun	6,100	8,450	7,100	9,450
Citrus	6,300	9,229	7,245	10,174
De Soto	6,300	8,600	7,300	9,600
Dixie	6,300	8,600	7,300	9,600
Flagler	6,400	9,500	7,400	10,500
Franklin	6,000	8,250	7,000	9,250
Gilchrist	6,500	8,800	7,700	10,000
Glades	6,858	10,590	7,320	11,052
Gulf	6,300	8,505	7,350	9,555
Hamilton	6,200	8,400	7,200	9,400
Hardee	6,300	9,400	7,300	10,400
Hendry	6,600	9,500	7,100	10,100
Hernando	6,400	9,728	7,168	10,496
Holmes	6,300	8,750	6,900	9,350
Jefferson	6,300	8,550	6,900	9,151
Lafayette	6,300	8,800	7,300	9,800
Levy	6,550	10,100	7,350	10,550
Liberty	6,500	9,300	7,500	10,300
Madison	6,380	8,230	6,890	9,155
Nassau	6,300	9,260	7,000	9,960
Okeechobee	6,500	9,200	7,100	9,800
Sumpter	6,500	9,500	7,500	10,500
Suwannee	6,300	8,500	7,000	9,300
Taylor	6,300	9,135	7,182	10,017
Union	6,300	8,946	7,300	9,946
Wakulla	6,400	8,000	6,784	8,384
Walton	6,400	8,800	6,900	9,400
Washington	6,300	8,200	7,300	9,200
Districts	30	30	30	30
Mean	\$ 6,166	\$ 8,977	\$ 7,216	\$ 9,830

**RANKED DISTRIBUTION OF SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM
TEACHERS IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71***

Rank	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
1	\$ 8,450	\$ 13,443	\$ 9,950	\$ 15,800
2	8,400	13,388	9,153	15,500
3	8,277	13,190	8,978	14,718
4	8,190	13,000	8,610	14,500
5	7,800	12,543	8,580	14,350
6	7,700	12,485	8,490	14,333
Q ₃ : 7	7,590	12,250	8,362	14,300
8	7,500	12,070	8,120	13,900
9	7,400	11,950	8,100	13,900
10	7,300	11,915	8,050	13,300
11	7,250	11,700	8,018	13,248
12	7,200	11,540	8,000	13,015
13	7,200	11,300	8,000	12,840
M: 14	7,200	11,250	7,840	12,400
15	7,200	11,200	7,820	12,400
16	7,177	11,010	7,800	12,354
17	7,175	10,900	7,780	12,160
18	7,100	10,532	7,700	12,050
19	7,000	10,350	7,685	11,760
		Mean Maximum BA Salary for Urban Florida Counties is \$10,172		
20	7,000	10,000	7,650	11,620
Q ₁ : 21	7,000	9,984	7,640	11,220
				Mean Maximum MA Salary for Urban Florida Counties is \$11,217

*1970-71 Salary Schedule Study, Administrative Research Bulletin, Vol. XVII,
No. 9, Dade County Public Schools, Miami, Florida, 1971.

RANKED DISTRIBUTION OF SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM TEACHERS IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71 (Continued)

Rank	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
22	\$ 6,900	\$ 9,900	\$ 7,500	\$ 10,874
23	6,800	9,860	7,500	10,700
24	6,800	9,860	7,480	10,600
25	6,600	9,750	Mean Minimum BA Salary for Urban Florida Counties is \$7,387	
			7,230	10,500
26	6,500	9,600	Mean Minimum BA Salary for Urban Florida Counties is \$6,555	
			7,100	10,400
27	6,400	9,250	6,900	10,390
Districts	27	27	27	27
Mean	\$ 7,300	\$ 11,268	\$ 8,001	\$ 12,709

**SALARY SCHEDULE MINIMUMS AND MAXIMUMS FOR CLASSROOM TEACHERS
IN THE TWENTY-SEVEN LARGEST U.S. SCHOOL DISTRICTS 1970-71***

District	Bachelor's Degree		Master's Degree	
	Minimum	Maximum	Minimum	Maximum
Atlanta, Ga	\$ 7,000	\$ 10,360	\$ 7,840	\$ 11,760
Baltimore, Md	7,500	11,700	8,000	12,400
Baltimore Co, Md	7,200	11,200	7,800	14,300
Broward Co, Fla	7,300	11,250	8,100	12,050
Chicago, Ill	8,400	13,388	8,978	14,333
Cleveland, Ohio	7,000	10,900	7,500	12,400
Columbus, Ohio	6,900	11,950	7,650	13,248
DADE COUNTY, FLA	7,100	11,915	8,000	13,015
Dallas, Texas	6,800	9,860	7,480	11,220
Detroit, Mich	8,277	13,443	9,153	15,500
Duval Co, Fla	6,800	9,600	7,500	10,600
Fairfax Co, Va	7,200	12,543	7,685	15,800
Hawaii, State of	7,177	9,984	7,780	10,874
Hillsborough Co, Fla	6,400	10,000	7,100	10,700
Houston, Texas	7,000	9,250	7,640	10,390
Indianapolis, Ind	7,200	11,300	7,700	13,300
Los Angeles, Cal	7,590	11,010	8,050	11,620
Memphis, Tenn	6,500	9,750	7,230	10,400
Milwaukee, Wis	7,700	12,250	8,018	12,840
Montgomery Co, Md	7,250	9,860	8,120	14,718
New Orleans, La	6,600	9,900	6,900	10,500
New York, N Y	8,450	13,000	9,950	14,500
Philadelphia, Pa	8,190	13,190	8,490	13,900
Pr George's Co, Md	7,175	12,485	8,610	14,350
St Louis, Mo	7,200	11,540	7,820	12,160
San Diego, Cal	7,400	10,532	8,362	12,354
Washington, D C	7,800	12,070	8,580	13,900
Districts	27	27	27	27
Mean	\$ 7,300	\$ 11,268	\$ 8,001	\$ 12,709

*1970-71 Salary Schedule Study, Administrative Research Bulletin,
Vol. XVII, No. 9, Dade County Public Schools, Miami, Florida, 1971.

**COMPARISON OF TEACHER SALARIES TO NET EFFECTIVE
BUYING POWER PER HOUSEHOLD IN 67 FLORIDA COUNTIES**

Urban Counties

County	Teacher Salaries			Number of Teachers**	Average Teachers Salaries	Net Effective Buying Power** (1970's)	Number of Households** (1970's)	NEBP per Household**	Ratio 5 - 8
	Contracted Programs	Operating Fund	Total						
Brevard	272,401	20,608,005	20,880,406	2,660	7,850	333,507	63.2	11,684	.67
Broward	750,733	40,803,974	41,554,707	4,742	8,766	2,437,791	231.8	10,327	.84
Cade	3,002,431	97,524,345	100,527,277	10,250	9,803	4,434,785	441.7	10,040	.93
DaVal	948,615	37,000,005	38,948,620	4,905	7,777	1,640,129	165.2	9,923	.79
Escambia	145,070	24,600,032	24,745,102	1,979	7,440	534,525	61.5	8,973	.63
Hillsborough	1,953,156	30,502,621	32,455,777	4,134	7,853	1,332,015	162.8	8,439	.92
Orange	689,251	29,002,753	29,692,004	3,312	8,965	1,117,025	111.1	10,054	.83
Palm Beach	607,609	27,173,221	27,780,830	3,098	8,939	1,219,734	127.8	9,544	.94
Pinellas	433,567	31,115,757	31,549,324	3,523	8,944	1,737,329	218.8	8,169	1.09
Polk	1,192,127	18,936,976	20,129,103	2,406	8,287	632,722	74.0	8,550	.99
Volusia	250,445	12,040,663	12,291,108	1,451	8,509	540,253	64.1	8,430	1.01
AVERAGE	935,299	32,755,275	33,690,574	3,270	8,713	1,502,274	157.1	9,553	.92

*Data used to compute average teachers salaries was obtained from the Report of the Commissioner of Education for 1969-70.

**Data relating to the net effective buying power was obtained from the July 10, 1971 issue of Sales Management.

COMPARISON OF TEACHER SALARIES TO NET EFFECTIVE BUYING POWER PER HOUSEHOLD IN 67 FLORIDA COUNTIES (Continued)

Urban-Rural Counties

County	Teacher Salaries		Total	Number of Teachers	Average Teachers' Salaries	Net Effective Buying Power	Number of Households	Net Per Households	Ratio 5-8
	Contracted Program	Operating Fund							
Alachua	292,336	7,135,365	7,427,681	903	8,180	302,535	31.7	9,544	.86
Bay	188,391	5,332,003	5,520,394	745	7,417	192,126	24.3	7,906	.94
Charlotte	45,486	1,390,205	1,394,739	166	8,402	93,274	12.1	7,709	1.09
Clay	123,274	2,534,248	2,657,522	378	7,030	71,892	9.5	7,568	.93
Collier	487,024	3,339,908	3,826,932	395	9,628	138,255	13.8	10,019	.97
Columbia	124,614	2,234,467	2,358,983	301	7,837	55,014	7.9	6,964	1.13
Gadsden	201,277	3,473,397	3,674,674	483	7,609	74,770	9.5	7,871	.97
Highlands	125,900	2,330,062	2,456,052	297	8,270	75,821	10.5	7,221	1.15
Indian River	63,204	2,940,023	3,004,712	380	7,907	116,678	12.6	8,260	.85
Jackson	166,919	2,803,465	3,015,185	390	7,732	73,318	10.9	6,726	1.15
Lake	338,220	5,406,553	5,744,773	692	8,302	186,614	25.1	7,435	1.12
Lee	191,599	6,747,758	6,939,167	898	7,728	326,625	38.7	8,440	.92
Leon	403,122	6,434,471	6,837,593	946	7,228	322,422	32.4	9,951	.73
Manatee	291,503	5,471,202	5,762,705	788	7,313	304,953	39.1	7,799	.94
Marion	303,153	5,313,670	5,622,823	750	7,497	156,400	22.8	6,860	1.09
Martin	27,403	2,002,405	2,029,809	251	8,037	93,109	10.5	8,853	.91
Monroe	82,236	3,430,259	3,512,505	441	7,965	150,354	17.3	8,720	.91
Okaloosa	350,284	8,244,465	8,594,749	1,182	7,271	236,019	26.1	9,044	.80
Osceola	32,718	1,060,916	2,002,634	252	7,947	58,686	9.4	6,243	1.27
Pasco	87,150	3,485,373	3,572,523	455	7,852	204,815	31.4	6,523	1.20
Putnam	190,781	3,138,956	3,329,737	428	7,780	80,787	11.8	6,846	1.14
St. Johns	67,879	67,879	2,100,811	295	7,351	81,121	10.5	7,726	.95
St. Lucie	195,307	3,733,974	3,929,281	506	7,775	152,329	17.2	8,856	.88
Santa Rosa	102,096	3,192,102	3,294,198	411	8,015	90,605	11.4	7,948	1.01
Sarasota	332,545	7,650,819	7,983,364	933	8,557	480,551	50.1	9,592	.69
Seminole	341,778	6,091,995	6,433,773	810	7,943	218,368	26.7	8,179	.97
AVERAGE	198,342	4,152,645	4,350,987	557	7,811	166,845	20.1	8,301	.94

See previous page - Urban Counties.

Rural Counties

County	County - Salaries		Number of Teachers	Net Effective Buying Power	Number of Households	Net Effective Buying Power Per Household	Ratio 5 - 8
	Consolidated	Counting Pay					
Baker	-0-	897,054	109	7,404	2.2	8,416	.89
Braford	72,703	1,214,892	169	7,614	4.1	7,364	1.03
Calhoun	32,845	775,263	96	8,001	2.1	7,850	1.02
Citrus	77,703	1,417,520	184	7,704	7.6	6,226	1.24
Colo	15,073	950,900	137	7,270	3.3	7,701	.94
Dixie	6,460	570,298	73	7,043	1.9	5,550	1.27
Duval	7,452	442,281	57	7,222	1.5	7,523	1.04
Franklin	28,142	540,556	79	7,147	2.4	4,753	1.50
Gilchrist	20,077	363,413	52	7,110	1.2	6,243	1.15
Glasco	30,305	300,192	50	7,533	1.2	7,006	1.08
Gulf	71,947	1,032,625	144	7,020	3.1	7,472	1.03
Hamilton	35,795	820,092	116	7,413	2.5	5,633	1.30
Hardee	75,362	1,032,120	155	7,145	4.4	7,402	.97
Hendry	64,062	1,007,004	144	7,142	3.7	7,690	.97
Hernando	64,536	1,100,731	166	7,536	6.3	6,300	1.12
Hill	71,373	921,354	123	7,771	3.5	4,919	1.53
Jefferson	71,497	877,405	132	7,180	2.5	6,046	1.19
Lafayette	-0-	273,419	36	7,595	1.0	6,615	1.15
Levy	21,445	1,252,461	165	7,722	4.3	5,455	1.41
Liberty	42,749	371,053	47	8,300	1.0	5,656	1.56
Madison	136,217	1,116,536	175	7,159	4.2	5,718	1.25
Nassau	81,940	1,670,757	259	6,002	6.3	7,622	.83
Okechobee	-0-	607,524	123	7,297	3.1	8,490	.86
Surter	7,595	1,200,753	165	7,809	4.7	6,485	1.21
Suwanee	48,680	1,555,435	207	7,514	4.9	5,866	1.28
Taylor	-0-	1,467,947	184	7,978	4.3	6,979	1.14
Union	9,811	420,016	61	7,047	1.7	10,499	.67
Wakulla	35,529	523,145	77	7,370	2.0	5,195	1.41
Walton	90,105	1,406,910	172	8,123	5.2	5,881	1.33
Washington	57,109	11,001,414	149	7,104	3.7	5,133	1.33
AVERAGE	43,090	903,692	127	7,404	3.3	6,719	1.12

**COSTS PER SQUARE FOOT FOR NEW ELEMENTARY AND SECONDARY SCHOOL
CONSTRUCTION IN FLORIDA DURING 1968-69***

<u>County</u>	<u>Elementary School Costs Per Square Foot</u>	<u>Secondary School Costs Per Square Foot</u>
Alachua	\$ 18.02	-----
Brevard**	-----	\$ 21.06
Broward**	16.99	16.42
Dade**	25.42	32.61
Duval**	-----	11.98
Gulf	-----	14.40
Highlands	15.69	-----
Leon	16.58	16.88
Manatee	19.74	-----
Marion	-----	16.87
Okaloosa	15.49	19.60
Palm Beach**	22.99	16.01
Pinellas**	20.16	-----
Seminole	16.88	18.90
TOTAL COST PER SQUARE FOOT	\$ 19.09	\$ 19.12

Elementary school construction costs during 1968-69 averaged \$20.37 per square foot in metropolitan counties** and \$17.07 per square foot in all other counties.

Secondary school construction costs during 1968-69 averaged \$18.75 per square foot in metropolitan counties** and \$17.21 per square foot in all other counties.

*Information appearing in this table was taken from OE-4038, Report of Contract Awarded for 1968-69, which is the official form used by the United States Office of Education.

**A metropolitan county is defined as having a population of 200,000 or more inhabitants.

**OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY
ATTENDANCE FOR FLORIDA COUNTIES 1969-70***

Urban Counties

County	Operations/Maintenance Costs**	Average Daily Attendance	Operations/Maintenance Costs Per ADA**
Brevard	\$ 4,132,453	57,871	\$ 71
Broward	7,534,246	103,745	73
Dade	16,778,556	225,402	74
Duval	10,844,078	113,773	95
Escambia	2,845,797	43,161	66
Hillsborough	6,627,090	94,725	70
Orange	4,998,810	75,622	66
Palm Beach	4,711,152	61,727	76
Pinellas	5,582,807	76,764	73
Polk	2,715,397	50,518	54
Volusia	1,858,617	30,219	62
County Mean	11 \$ 6,238,998	11 84,866	11 \$ 71

Urban-Rural Counties

County	Operations/Maintenance Costs**	Average Daily Attendance	Operations/Maintenance Costs Per ADA**
Alachua	\$ 1,333,320	20,598	\$ 65
Bay	859,685	16,685	52
Charlotte	297,371	3,641	82
Clay	423,540	8,282	51
Collier	740,488	8,046	92
Columbia	256,234	6,294	41
Gadsden	408,571	10,106	40
Highlands	309,890	5,834	53
Indian River	546,808	7,501	73
Jackson	347,769	8,024	43

*Data obtained from COMMISSIONER OF EDUCATION, PUPIL PERSONNEL AND FINANCIAL DATA, DISTRICT SCHOOL SYSTEMS, Report for fiscal year beginning July 1, 1969 and ending June 30, 1970.

**Rounded to nearest dollar.

OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY ATTENDANCE FOR FLORIDA COUNTIES 1969-70

Urban-Rural Counties cont'd

County	Operations/Maintenance Costs**	Average Daily Attendance	Operations/Maintenance Costs Per ADA**
Lake	\$ 901,547	10,106	\$ 63
Lee	1,157,787	18,093	64
Leon	1,833,949	19,155	96
Manatee	1,324,088	15,883	83
Marion	1,038,836	15,194	68
Martin	408,275	5,331	77
Monroe	877,791	9,496	92
Okaloosa	1,367,720	24,679	55
Osceola	203,933	5,033	41
Pasco	516,594	10,331	50
Putnam	473,397	8,956	53
St. Johns	341,932	6,362	54
St. Lucie	597,049	10,419	57
Santa Rosa	462,537	8,758	53
Sarasota	1,489,531	17,438	85
Seminole	969,819	19,014	51
Counties	26	26	26
Mean	\$ 749,559	11,671	\$ 63

Rural Counties

County	Operations/Maintenance Costs**	Average Daily Attendance	Operations/Maintenance Costs Per ADA**
Baker	\$ 120,137	2,364	\$ 51
Bradford	193,266	3,553	54
Calhoun	115,607	1,938	60
Citrus	275,968	3,161	87
De Soto	115,875	2,600	45
Dixie	107,515	1,417	76
Flagler	66,398	1,103	60
Franklin	108,594	1,548	70

**Rounded to nearest dollar.

OPERATIONS/MAINTENANCE COST PER AVERAGE DAILY ATTENDANCE FOR FLORIDA COUNTIES 1969-70

Rural Counties cont'd

County	Operations/Maintenance Costs**	Average Daily Attendance	Operations/Maintenance Costs Per ADA**
Gilchrist	\$ 112,035	945	\$ 118
Glades	114,560	844	136
Gulf	191,217	2,803	68
Hamilton	137,342	2,199	62
Hardee	193,744	3,113	62
Hendry	153,760	2,799	55
Hernando	281,092	3,508	80
Holmes	91,510	2,557	36
Jefferson	134,666	2,679	50
Lafayette	58,058	694	85
Levy	187,512	3,126	60
Liberty	61,695	856	72
Madison	202,606	3,505	58
Nassau	326,232	5,547	59
Okeechobee	194,026	2,706	72
Sumter	190,466	3,331	57
Suwanee	275,318	3,807	72
Taylor	180,896	3,694	49
Union	96,293	1,229	78
Wakulla	102,772	1,553	66
Walton	173,784	3,685	47
Washington	172,940	2,864	60
County	30	30	30
Mean	\$ 157,860	2,525	\$ 67

**Rounded to nearest dollar.

GROWTH IN ADA FOR SELECTED COUNTIES

1. Dade County (Urban)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	423 8 Classrooms	3,174 3	2,034 1	2,121 0	7,847 4.8 CR
1967-68 Schools	37 0	1,357 2	(368) 0	209 0	1,235 2
1968-69 Schools	6,216 ^a 104 Classrooms	4,139 4	4,342 2	3,316 2	18,013 8.104 CR
1969-70 Schools	2,742 45 Classrooms	2,188 3	2,632 2	1,152 0	9,021 5.45 CR
1970-71 (1st two months) ADA at End of Year	(438) ^b	(4,466)	(161)	(3,612)	(1,513) (3,678)
1971-72 Close of 1st week membership	2,006 ^c	3,162	7-12 6,528		11,696

() denotes loss in ADA

a Kindergartens added in compliance with intent of Legislature

b Bussing for racial balance to comply with Court Decree led to loss of ADA in public school.

c Unusual growth possibly due to the return, by some, to public schools.

Number of schools needed based upon 900 per Elementary School, 1600 per Junior High School and 2000 per Senior High School in Urban Counties.

2. Orange County (Urban)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	(6)	1,400 1	1,049	646	3,039 1
1967-68 Schools	3	960 1	773 1	432	2,168 2
1968-69 Schools	227 4 Classrooms	690 1	556	917	2,399 1+4 CR
1969-70 Schools	1,232 21 Classrooms	334 1	623 1	739 1	2,928 3+21 CR

3. Pinellas County (Urban)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	530 9 Classrooms	1,394 1	895	429	3,248 1+9 CR
1967-68 Schools	(64)	830 1	558	353	1,677 1
1968-69 Schools	781 12 Classrooms	1,136 1	749 1	937	3,603 2+12 CR
1969-70 Schools	362 6 Classrooms	999 2	895 1	698 1	2,954 4+6 CR

4. Duval County (Urban)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	574 10 Classrooms	533	1,100	545	2,752 10 CR
1967-68 Schools	126 2 Classrooms	(396)	140	600	470 2 CR
1968-69 Schools	108 2 Classrooms	(331)	462 1	608	847 1+2 CR
1969-70 Schools	302 5 Classrooms	(492)	803	313 1	926 1+5 CR

5. Pasco County (Urban-Rural)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	-	265	133	96	494
1967-68 Schools	4	293	133	85	515
1968-69 Schools	246 4 Classrooms	299 1	175	35	757 1+4 CR
1969-70 Schools	51 1 Classrooms	501 1	362	215	1,129 1+1 CR

Schools for Urban-Rural and Rural Counties based upon 600 ADA for Elementary School, 1,000 for Junior High School and 1,600 for Senior High School.

6. Okaloosa County (Urban-Rural) (Second lowest assessed valuation per ADA: \$11,312)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	-	420	379	182	981
1967-68 Schools	-	1,121 2	478	165	1,764 -2
1968-69	1,747 29 Classrooms	490	511 1	369	3,117 1+29 CR
1969-70 Schools	(49)	(335)	476	317	409

7. Gadsden County (Urban-Rural) (Lowest assessed valuation per ADA: \$7,229)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	-	141	46	111	298
1967-68 Schools	-	(91)	81	70	60
1968-69 Schools	-	(78)	(37)	125	10
1969-70 Schools	-	(181)	24	(22)	(179)

8. Madison County (Rural) (Lowest assessed valuation per ADA: \$8,869)

Year and New Schools Needed	Grade Level				
	Kindergarten	1-6	7-9	10-12	Total
1966-67 Schools	-	44	23	39	106
1967-68 Schools	-	(28)	(52)	(1)	(81)
1968-69 Schools	81 2 Classrooms	(66)	30	(52)	(7) 2 CR
1969-70 Schools	61 1 Classrooms	(88)	(11)	(15)	(23) 1 CR

**ASSESSED VALUE OF NON EXEMPT PROPERTY
PER ADA OF 67 COUNTIES 1969-70**

Urban Counties

County	Assessed Value Non Exempt Property (1969 Tax Roll)	TOTAL ADA (Kindergarten & Grades 1-12)	Assessed Value Per ADA
Brevard	\$1,002,234,568	57,871	\$ 17,318
Broward	3,446,258,430	103,745	33,218
Dade	6,751,120,174	225,402	29,951
Duval	1,855,524,356	113,773	16,309
Escambia	742,170,998	43,161	17,195
Hillsborough	1,903,100,142	94,725	20,091
Orange	1,359,910,136	75,622	17,983
Palm Beach	2,535,707,853	61,727	40,205
Pinellas	1,697,942,005	76,764	22,119
Polk	1,283,032,879	50,518	25,398
Volusia	712,197,109	30,219	23,568
AVERAGE	\$1,977,590,444	84,866	\$ 23,302.50

Urban-Rural Counties

County	Assessed Value Non Exempt Property (1969 Tax Roll)	TOTAL ADA (Kindergarten & Grades 1-12)	Assessed Value Per ADA
Alachua	\$ 369,917,843	20,598	\$ 17,959
Bay	346,561,000	16,685	20,771
Charlotte	217,838,803	3,641	59,829
Clay	98,602,745	8,282	11,906
Collier	433,540,316	8,046	53,883
Columbia	87,662,965	6,294	13,928
Gadsden	73,018,900	10,106	7,229
Highlands	217,843,615	5,834	37,340
Indian River	263,071,139	7,501	35,071
Jackson	103,778,933	8,024	12,934
Lake	416,961,499	14,278	22,903
Lee	559,114,800	18,093	30,902
Leon	410,672,580	19,159	21,435

ASSESSED VALUE OF NON EXEMPT PROPERTY PER ADA OF 67 COUNTIES 1969-70

Urban-Rural Counties (Continued)

County	Assessed Value Non Exempt Property (1969 Tax Roll)	TOTAL ADA (Kindergarten & Grades 1-12)	Assessed Value Per ADA
Manatee	\$ 413,150,275	15,883	\$ 26,012
Marion	400,001,311	15,194	26,326
Martin	218,419,386	5,331	40,972
Monroe	313,914,206	9,496	33,058
Okaloosa	279,180,647	24,679	11,312
Osceola	202,351,380	5,033	40,205
Pasco	224,193,673	10,331	21,701
Putnam	137,290,047	8,956	15,329
St. Johns	172,870,600	6,362	27,172
St. Lucie	291,791,378	10,419	28,006
Santa Rosa	187,611,633	8,758	21,422
Sarasota	731,740,543	17,438	41,962
Seminole	277,772,097	19,014	14,609
AVERAGE	\$ 286,495,089	11,670	\$ 24,546.62

Rural Counties

County	Assessed Value Non Exempt Property (1969 Tax Roll)	TOTAL ADA (Kindergarten & Grades 1-12)	Assessed Value Per ADA
Baker	\$ 26,629,842	2,364	\$ 11,265
Bradford	46,212,000	3,443	13,006
Calhoun	29,750,354	1,938	15,351
Citrus	130,258,228	3,161	41,208
De Soto	65,566,422	2,600	21,756
Dixie	22,885,705	1,417	16,151
Flagler	37,515,444	1,103	34,012
Franklin	31,980,184	1,548	20,659
Gilchrist	17,321,285	945	18,329
Glades	59,552,832	844	70,560
Gulf	47,708,701	2,803	17,020
Hamilton	37,042,598	2,199	16,845

ASSESSED VALUE OF NON EXEMPT PROPERTY PER ADA OF 67 COUNTIES 1969-70

Rural Counties (Continued)

County	Assessed Value Non Exempt Property (1969 Tax Roll)	TOTAL ADA (Kindergarten & Grades 1-12)	Assessed Value Per ADA
Hardee	\$ 99,756,968	3,113	\$ 32,045
Hendry	96,666,693	2,799	34,536
Hernando	88,624,281	3,508	25,263
Holmes	26,274,780	2,557	10,276
Jefferson	31,785,121	2,692	11,807
Lafayette	15,133,553	684	22,125
Levy	73,970,278	3,126	23,663
Liberty	14,534,387	856	17,038
Madison	31,085,180	3,505	8,869
Nassau	87,371,047	5,547	15,751
Okechobee	62,515,877	2,706	23,103
Sumter	64,149,209	3,331	19,258
Suwanee	67,376,749	3,807	17,698
Taylor	71,695,113	3,694	19,409
Union	15,336,220	1,229	12,479
Wakulla	15,914,594	1,553	10,248
Walton	50,833,224	3,685	13,795
Washington	35,158,498	2,864	12,276
AVERAGE	\$ 49,355,178	2,912	\$ 16,948.89

NOTE: Millage data taken from Florida Ad Valorem by the Department of Revenue.

AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Urban Counties

County		1970 Average Millage	1969 Average Millage
Brevard		29.35	27.97
Broward		23.21	24.66
Dade		26.64	29.96
Duval		26.41	27.90
Escambia		20.79	20.79
Hillsborough		32.42	34.61
Orange		21.18	21.45
Palm Beach		20.19	19.93
Pinellas		35.90	35.04
Polk		19.82	19.47
Volusia		33.56	33.61
AVERAGE (Weighted)	27,404,436,152 711,081,154 23,289,198,650 636,520,719	25.95	27.33

Urban-Rural Counties

County		1970 Average Millage	1969 Average Millage
Alachua		22.45	22.55
Bay		16.66	17.16
Charlotte		24.07	20.00
Clay		19.04	16.42
Collier		17.63	17.29
Columbia		21.11	21.11
Gadsden		18.83	17.63
Highlands		14.39	14.38
Indian River		23.39	22.43
Jackson		15.54	13.29
Lake		18.19	16.83
Lee		28.15	27.05
Leon		22.05	21.98
Manatee		22.79	23.75
Marian		17.23	19.09
Martin		21.53	19.17

AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Urban-Rural Counties (Continued)

County		1970 Average Millage	1969 Average Millage
Monroe		20.02	20.08
Okaloosa		20.45	19.90
Osceola		13.20	15.29
Pasco		18.72	17.03
Putnam		22.43	21.25
St. Johns		22.92	19.14
St. Lucie		23.46	25.16
Santa Rosa		17.14	15.84
Sarasota		21.64	21.93
Seminole		25.75	19.50
AVERAGE (Weighted)	8,197,843,802 171,267,392 7,448,872,314 150,812,516	20.89	20.25

Rural Counties

County		1970 Average Millage	1969 Average Millage
Baker		19.50	18.43
Bradford		21.15	19.11
Calhoun		13.48	13.50
Citrus		18.62	17.71
De Soto		17.83	17.57
Dixie		20.04	19.05
Flagler		14.70	12.01
Franklin		17.60	13.18
Gilchrist		20.05	15.80
Glades		13.21	11.28
Gulf		29.93	26.47
Hamilton		21.38	20.31
Hardee		16.67	15.11
Hendry		16.57	16.41
Hernando		20.96	20.58
Holmes		16.53	18.02

AVERAGE MILLAGES LEVIED IN 67 COUNTIES

Rural Counties (Continued)

County		1970 Average Millage	1969 Average Millage
Jefferson		13.68	13.67
Lafayette		5.90	10.30
Levy		20.78	18.43
Liberty		8.00	8.00
Madison		13.33	18.20
Nassau		29.49	23.57
Okechobee		20.86	18.97
Sumter		17.24	18.15
Suwanee		21.40	20.78
Taylor		17.45	17.75
Union		16.80	15.67
Wakulla		17.80	17.00
Walton		23.28	22.10
Washington		16.51	16.50
AVERAGE (Weighted)	1,642,556,431 30,813,866 1,491,655,367 26,670,169	18.76	17.88

NOTE: Average millage computed from State of Florida Ad Valorem Tax Data - 1969 by dividing "Grand Total All Taxes" by "Total All Non-Exempt Property".

**1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS
(BOARD LEVY AND VOTED LEVY)**

Urban Counties

County	Total Millage	Operating		
		Board	Voted	Total
Brevard	12.97	10		10
Broward	13.33	10	.3	10.3
Dade	11.44	10	.98	10.98
Duval	11.41	10	.4348	10.4348
Escambia	10.87	10		10
Hillsborough	11.31	10	.46	10.46
Orange	11.80	10	.3	10.3
Palm Beach	11.20	5.83	4.47	10.3
Pinellas	14.93	10	.5	10.5
Polk	11.19	8.975		8.975
Volusia	12.00	10	.66	10.66
Total		104.805	8.105	112.910
Average	12.09			10.264

Urban-Rural Counties

County	Total Millage	Operating		
		Board	Voted	Total
Alachua	13.35	10	.6	10.6
Bay	9.00	8.1		8.1
Charlotte	9.95	9.31		9.31
Clay	10.00	8	2	10
Collier	11.18	10		10
Columbia	11.95	10	.3	10.3
Gadsden	10.30	10	.3	10.3
Highlands	8.20	6.84		6.84
Indian River	12.43	10	1.184	11.184
Jackson	7.00	7		7
Lake	11.50	10		10
Lee	14.69	10	.569	10.569

1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS (BOARD LEVY AND VOTED LEVY)

Urban-Rural Counties (Continued)

County	Total Millage	Operating		
		Board	Voted	Total
Leon	12.76	10		10
Manatee	11.41	9.89	.35	10.24
Marion	12.80	4.3	5.7	10
Martin	10.00	10		10
Monroe	10.70	9.5	.66	10.16
Okaloosa	10.00	10		10
Osceola	7.56	5.59	1.97	7.56
Pasco	11.00	10		10
Putnam	10.00	10		10
St. Johns	10.42	7.9	1	8.9
St. Lucie	11.81	10	1.45	11.45
Santa Rosa	9.30	9		9
Sarasota	11.91	10	.69	10.69
Seminole	12.97	10	.40	10.40
Total		235.43	17.173	252.603
Average	10.85			9.715

Rural Counties

County	Total Millage	Operating		
		Board	Voted	Total
Baker	10.93	8.9	.6	9.5
Bradford	10.80	10.2		10.2
Calhoun	8.00	8.		8
Citrus	10.00	6.24	3.76	10
De Soto	10.80	10	.8	10.8
Dixie	11.33	7	3.7289	10.7289
Flagler	10.00	5.41	4.59	10
Franklin	10.00	10		10
Gilchrist	10.00	10		10
Glades	7.02	7.02		7.02

1969-70 MILLAGE LEVY FOR OPERATING FUND BY SCHOOL DISTRICTS (BOARD LEVY AND VOTED LEVY)

Rural Counties (Continued)

County	Total Millage	Operating		
		Board	Voted	Total
Gulf	13.47	10	.288	10.288
Hamilton	11.53	5.73	5	10.73
Hardee	9.10	3.1	5	8.1
Hendry	9.00	9		9
Hernando	10.00	10		10
Holmes	10.00	9	1	10
Jefferson	8.50	8.5		8.5
Lafayette	5.30	4.6		4.6
Levy	10.00	10		10
Liberty	4.00	4		4
Madison	10.30	10	.3	10.3
Nassau	14.36	10	2.99	12.99
Okechobee	10.00	10		10
Sumter	11.00	10	1	11
Suwanee	11.87	9.374		9.374
Taylor	11.20	10		10
Union	8.96	8.96		8.96
Wakulla	10.00	10		10
Walton	11.00	5	6	11
Washington	10.00	10		10
Total		250.034	35.057	285.091
Average	9.95			9.503

TOTAL AVERAGE MILLAGE - 10.65

Note: Millage data taken from Florida Ad Valorem of the Department of Revenue.

PER PUPIL COSTS FOR OPERATING FUNDS AND
CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70*

Urban Counties

County	Operating Funds**	Contracted Services***	Operating Funds/Contracted Services	ADA	Per Pupil Costs for Operational Funds/Contracted Serv.
Brevard	\$ 36,906,437.60	\$ 614,841.00	\$ 37,521,278.60	57,871	\$ 648.36
Broward	77,438,636.79	3,093,048.23	80,531,685.02	103,745	776.24
Dade	175,969,314.08	8,066,213.49	184,035,527.57	225,402	816.47
Duval	68,354,181.71	2,556,349.57	70,910,531.28	113,773	623.26
Escambia	27,441,212.00	974,364.52	28,415,576.52	43,161	658.36
Hillsborough	56,345,909.43	5,993,220.02	62,339,129.45	94,725	658.10
Orange	47,184,460.90	1,759,246.12	48,943,707.02	75,622	647.21
Palm Beach	51,864,911.61	2,243,527.20	54,108,438.81	61,727	876.57
Pinellas	54,050,606.03	1,935,605.68	55,986,211.71	76,764	729.32
Polk	31,971,274.10	1,832,220.28	33,803,494.38	50,518	669.13
Volusia	20,937,281.12	837,100.23	21,774,381.35	30,219	720.55
Average	\$ 58,951,293.21	\$ 2,718,703.30	\$ 61,669,996.51	84,866	\$ 726.67

Urban-Rural Counties

County	Operating Funds**	Contracted Services***	Operating Funds/Contracted Services	ADA	Per Pupil Costs for Operational Funds/Contracted Serv.
Alachua	\$ 12,672,898.26	\$ 758,704.13	\$ 13,431,602.39	20,598	\$ 652.08
Bay	9,643,411.56	699,292.38	10,342,703.94	16,685	619.88
Charlotte	2,882,176.93	282,046.53	3,164,223.46	3,641	869.05
Clay	4,599,002.16	278,067.22	4,877,069.38	8,282	588.87
Collier	6,845,282.31	972,354.17	7,817,636.48	8,046	971.61
Columbia	3,869,525.09	454,234.35	4,323,759.44	6,294	686.96
Gadsden	5,816,747.72	428,279.46	6,245,027.18	10,106	617.95
Highlands	3,859,959.32	290,425.97	4,150,385.29	5,834	711.41
Indian River	5,650,205.22	229,981.28	5,880,186.50	7,501	783.92
Jackson	4,933,522.54	436,893.49	5,370,416.03	8,024	669.29

*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

**Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

***Does not include capital outlay or reserves and balances.

PER PUPIL COSTS FOR OPERATING FUNDS AND CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70* -69-

Urban-Rural Counties (cont'd)

County	Operating Funds**	Contracted Services****	Operating Funds/Contracted Services	ADA	Per Pupil Costs for Operational Funds/Contracted Serv.
Lake	\$ 9,896,131.27	\$ 582,723.58	\$ 10,478,854.85	14,278	\$ 734.07
Lee	12,377,719.44	450,412.53	12,828,131.97	18,093	709.01
Leon	13,635,704.28	684,735.35	14,320,439.63	19,159	747.45
Manatee	10,821,306.48	1,426,796.67	12,248,603.15	15,883	771.17
Marion	10,210,662.44	750,872.18	10,961,534.62	15,194	721.43
Martin	3,806,337.39	97,176.03	3,903,513.42	5,331	732.22
Monroe	6,721,303.10	128,701.37	6,850,054.47	9,496	721.36
Okaloosa	13,753,668.27	744,085.75	14,497,754.02	24,679	587.45
Osceola	3,244,481.71	118,690.99	3,363,172.70	5,033	668.22
Pasco	5,702,980.72	437,635.20	6,140,615.92	10,331	594.33
Putnam	5,512,916.38	555,811.15	5,868,727.53	8,956	655.28
St. Johns	4,253,847.57	221,307.45	4,475,155.02	6,362	703.41
St. Lucie	6,806,454.18	347,266.34	7,153,720.52	10,419	686.60
Santa Rosa	5,701,846.50	231,382.82	5,933,229.82	8,758	677.46
Sarasota	14,293,618.05	923,952.10	15,217,570.15	17,438	872.66
Seminole	10,382,075.99	565,049.28	10,947,125.27	19,014	575.74
Average	\$ 7,611,387.88	\$ 496,033.76	\$ 8,107,333.02	11,671	\$ 694.65

Rural Counties

County	Operating Funds**	Contracted Services***	Operating Funds/Contracted Services	ADA	Per Pupil Costs for Operational Funds/Contracted Serv.
Baker	\$ 1,508,113.27	\$ 508.01	\$ 1,508,621.28	2,364	\$ 638.16
Bradford	2,500,376.36	95,858.97	2,596,235.33	3,553	730.71
Calhoun	1,335,246.12	285,173.32	1,620,419.44	1,938	836.12
Citrus	2,580,926.35	153,047.47	2,733,973.82	3,161	864.90
De Soto	1,652,057.92	117,639.03	1,769,696.95	2,600	680.65
Dixie	1,064,910.13	47,816.04	1,112,726.17	1,417	785.26
Flagler	834,022.14	7,239.55	841,261.69	1,103	762.70
Franklin	1,026,715.22	77,338.21	1,104,053.43	1,548	713.21
Gilchrist	762,959.14	40,891.78	803,850.92	945	850.63

*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

**Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

Does not include capital outlay or reserve and balances.

PER PUPIL COSTS FOR OPERATING FUNDS AND CONTRACTED SERVICES IN FLORIDA COUNTIES 1969-70*

Rural Counties (cont'd)

County	Operating Funds**	Contracted Services***	Operating Funds/Contracted Services	ADA	Per Pupil Costs for Operational Funds/Contracted Serv.
Glades	\$ 824,155.29	\$ 36,095.13	\$ 860,250.42	844	\$ 1,019.25
Gulf	1,942,450.84	151,799.64	2,094,250.48	2,803	747.14
Hamilton	1,497,942.84	230,086.04	1,728,028.88	2,199	785.82
Hardee	1,955,548.22	227,345.64	2,182,893.86	3,113	701.21
Hendry	1,783,810.48	93,806.00	1,877,616.48	2,799	670.81
Hernando	2,293,030.62	268,197.50	2,561,228.12	3,508	730.11
Holmes	1,591,173.59	248,070.08	1,839,243.67	2,557	719.29
Jefferson	1,622,699.51	249,996.58	1,872,696.09	2,699	693.85
Lafayette	580,829.00	----	580,829.00	684	849.16
Levy	2,359,913.78	127,307.70	2,487,221.48	3,126	795.65
Liberty	749,861.51	63,805.53	813,667.04	856	950.54
Madison	2,173,461.99	206,758.93	2,380,220.92	3,505	679.09
Nassau	3,389,486.97	151,564.66	3,541,051.63	5,547	638.37
Okechobee	1,730,614.61	117,275.18	1,847,839.79	2,706	682.88
Sumter	2,238,761.38	96,427.60	2,335,188.98	3,331	701.04
Suwanee	2,669,339.36	228,111.20	2,897,450.56	3,807	761.08
Taylor	2,562,002.14	----	2,562,002.14	3,694	693.55
Union	868,753.38	58,497.03	927,250.41	1,229	754.47
Wakulla	1,679,897.71	269,454.83	1,349,352.54	1,553	868.86
Walton	2,332,096.08	205,520.19	2,537,616.27	3,685	688.63
Washington	1,965,012.74	425,296.68	2,390,309.42	2,864	834.60
Average	\$ 1,715,872.28	\$ 141,495.67	\$ 1,858,569.90	2,525	\$ 736.07

*Data obtained from the Commissioner of Education District School System Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

**Does not include remittances to other districts and agencies; transfers; cash balances at close of year; investments; advancements; stocks.

***Does not include capital outlay or reserves and balances.

COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Urban Counties

County	Revenues		Percent Non-MFP
	Non-MFP* †	Total**	
Brevard	2,152,289	34,953,168	6.1
Broward	4,050,793	76,880,936	5.2
Dade	7,816,202	162,611,531	4.8
Duval	4,042,855	67,492,082	5.9
Escambia	1,755,936	26,456,793	6.6
Hillsborough	3,632,044	61,274,071	5.9
Orange	2,613,504	47,402,822	5.5
Palm Beach	2,107,694	49,321,447	4.2
Pinellas	2,984,512	54,236,481	5.5
Polk	1,729,868	33,089,275	5.2
Volusia	1,278,673	19,991,423	6.3
AVERAGE (Weighted)	3,105,852	57,610,003	5.3

Urban-Rural Counties

County	Revenues		Percent Non-MFP
	Non-MFP* †	Total**	
Alachua	951,085	13,227,408	7.1
Bay	789,251	10,310,861	7.6
Charlotte	144,014	3,243,859	4.4
Clay	410,359	4,646,287	8.8
Collier	289,414	7,405,154	3.9
Columbia	439,798	4,015,782	10.9
Gadsden	536,452	5,959,689	9.0
Highlands	412,738	4,008,034	10.2
Indian River	248,014	5,862,113	4.2
Jackson	621,968	5,141,140	12.0
Lake	648,251	10,345,850	6.2

*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

**From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† Non-MFP includes Racing Commission Revenues, State Free Textbooks, State Forest Funds, Driver Education Funds, State License Tax, Matching Retirement, Exceptional Child Funds and Other State Sources.

COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Urban-Rural Counties (Continued)

County	Revenues		Percent Non-MFP
	Non-MFP* -	Total**	
Lee	861,040	13,118,630	6.5
Leon	881,843	13,632,380	6.4
Manatee	639,732	11,653,606	5.4
Marion	537,232	10,532,572	5.1
Martin	413,594	4,454,819	9.2
Monroe	429,658	6,836,610	6.2
Okaloosa	797,824	13,003,891	6.1
Osceola	379,737	3,562,051	10.6
Pasco	574,360	6,776,830	8.4
Putnam	302,738	5,642,926	5.3
St. Johns	205,479	4,193,547	4.8
St. Lucie	347,835	7,400,545	4.7
Santa Rosa	451,735	5,704,456	7.9
Sarasota	1,115,142	15,393,864	7.2
Seminole	693,451	11,509,068	6.0
AVERAGE (Weighted)	543,182	7,983,153	6.8

Rural Counties

County	Revenues		Percent Non-MFP
	Non-MFP* -	Total**	
Baker	324,638	1,565,827	20.7
Bradford	225,791	2,554,117	8.8
Calhoun	217,328	1,507,977	14.4
Citrus	237,017	2,760,167	8.5
De Soto	85,507	1,666,245	5.1
Dixie	48,622	889,382	5.4
Flagler	135,718	906,378	14.9
Franklin	219,551	1,155,963	18.9
Gilchrist	196,566	785,625	25.0
Glades	31,669	726,943	4.3

*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

**From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† See previous page.

COMPARISON OF NON-MFP STATE SOURCES OF REVENUE 1969-70

Rural Counties (Continued)

County	Revenues		Percent Non-MFP
	Non-MFP* †	Total**	
Gulf	94,692	1,738,403	5.4
Hamilton	76,639	1,497,263	5.1
Hardee	268,727	2,124,586	12.6
Hendry	155,500	1,996,477	7.7
Hernando	126,128	2,308,839	5.4
Holmes	282,041	1,835,056	15.3
Jefferson	293,958	1,773,706	16.5
Lafayette	215,556	584,729	36.8
Levy	444,971	2,425,080	18.3
Liberty	235,641	753,983	31.2
Madison	313,363	2,170,282	14.4
Nassau	277,735	3,667,686	7.5
Okechobee	292,057	1,871,461	15.6
Sumter	323,911	2,397,618	13.5
Suwanee	341,245	2,812,536	12.1
Taylor	126,388	2,383,825	5.3
Union	41,416	726,073	5.7
Wakulla	302,439	1,152,177	26.2
Walton	125,614	2,388,854	5.2
Washington	311,807	2,194,410	14.2
AVERAGE (Weighted)	212,408	1,777,389	11.9

*From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Direct State Sources less MFP.

**From the Report of the Commissioner of Education for 1969-70. Total Operating Fund Revenues from Local and Direct State Sources less amount withheld from MFP for administrative expense.

† Non-MFP includes Racing Commission Revenues, State Free Textbooks, State Forest Funds, Driver Education Funds, State License Tax, Matching Retirement, Exceptional Child Funds and Other State Sources.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES*
1969-70

Urban Counties

County	Teachers	Pupils	Teacher/Pupil Ratio
Brevard	2,660	57,871	1:22
Broward	4,742	103,745	1:22
Dade	10,250	225,402	1:22
Duval	4,995	113,773	1:23
Escambia	1,979	43,161	1:22
Hillsborough	4,154	94,725	1:23
Orange	3,312	75,622	1:23
Palm Beach	3,098	61,727	1:20
Pinellas	3,528	76,764	1:22
Polk	2,406	50,518	1:21
Volusia	1,451	30,219	1:21
Total	42,575	933,527	11:241
Mean	3,870	84,866	1:22

Urban-Rural Counties

County	Teachers	Pupils	Teacher/Pupil Ratio
Alachua	908	20,598	1:23
Bay	745	16,685	1:22
Charlotte	166	3,641	1:22
Clay	378	8,282	1:22
Collier	395	8,046	1:20
Columbia	301	6,294	1:21
Gadsden	483	10,106	1:21
Highlands	297	5,834	1:20
Indian River	380	7,501	1:20
Jackson	390	8,024	1:21
Lake	692	14,278	1:21
Lee	898	18,093	1:20
Leon	946	19,159	1:20

*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES*
1969-70 (Continued)

Urban-Rural Counties Cont'd

County	Teachers	Pupils	Teacher/Pupil Ratio
Manatee	788	15,883	1:20
Marion	750	15,194	1:20
Martin	251	5,331	1:21
Monroe	441	9,496	1:22
Okaloosa	1,182	24,679	1:21
Osceola	252	5,033	1:20
Pasco	455	10,331	1:23
Putnam	428	8,956	1:21
St. Johns	295	6,362	1:22
St. Lucie	506	10,419	1:21
Santa Rosa	411	8,758	1:21
Sarasota	933	17,438	1:19
Seminole	810	19,014	1:23
Total	14,481	303,435	26:547
Mean	557	11,671	1:21

Rural Counties

County	Teachers	Pupils	Teacher/Pupil Ratio
Baker	109	2,364	1:22
Bradford	169	3,553	1:21
Calhoun	96	1,938	1:20
Citrus	184	3,161	1:17
De Sota	137	2,600	1:19
Dixie	73	1,417	1:19
Flagler	57	1,103	1:19
Franklin	79	1,548	1:20
Gilchrist	52	945	1:18
Glades	50	844	1:17
Gulf	144	2,803	1:19
Hamilton	116	2,199	1:19

*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

TEACHER/PUPIL RATIO IN FLORIDA COUNTIES*
1969-70 (Continued)

Rural Counties, Cont'd

County	Teachers	Pupils	Teacher/Pupil Ratio
Hardee	155	3,113	1:20
Hendry	144	2,799	1:19
Hernando	166	3,508	1:21
Holmes	128	2,557	1:20
Jefferson	132	2,692	1:20
Lafayette	36	684	1:19
Levy	165	3,126	1:19
Liberty	47	856	1:18
Madison	175	3,505	1:20
Nassau	259	5,547	1:21
Okeechobee	123	2,706	1:22
Sumter	165	3,331	1:20
Suwanee	207	3,807	1:18
Taylor	184	3,694	1:20
Union	61	1,229	1:20
Wakulla	77	1,553	1:20
Walton	172	3,685	1:21
Washington	149	2,864	1:19
Total	3,811	75,731	30:587
Mean	127	2,524	1:20

*Data obtained from the Commissioner of Education Report for the fiscal year beginning July 1, 1969 and ending June 30, 1970.

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE
AND INSTRUCTIONAL SALARIES 1969-70

Urban Counties	Total Current Expenses All Schools †	Total Admin. Salaries †	% of Total Current Expenses	Total Salaries (Instr.)	% of Total Current Expenses
Brevard	\$ 36,906,438	\$ 1,013,443	2.7 %	\$ 25,984,567	70.4 %
Broward	77,438,637	1,944,588	2.5	56,239,960	72.6
Dade	175,969,314	3,046,549	1.7	132,622,256	75.4
Duval	68,354,182	1,007,404	1.5	47,954,995	70.2
Escambia	27,441,212	497,182	1.8	19,759,325	72.0
Hillsborough	56,345,909	997,562	1.8	40,433,765	71.8
Orange	47,184,461	533,507	1.1	35,664,547	75.6
Palm Beach	51,864,912	1,165,435	2.2	37,789,128	72.9
Pinellas	54,050,606	1,007,223	1.9	40,660,050	75.2
Polk	31,971,274	520,738	1.6	23,900,320	74.8
Volusia	20,937,281	483,188	2.3	15,451,291	73.8
AVERAGE	\$ 58,951,293	\$ 1,110,620	1.9 %	\$ 43,314,564	73.5 %

*Includes salaries of Consultants & Supervisors, Principals, Teachers,
Other Instructional Staff, and Vocational & Adult Education Personnel.

† From the Report of the Commissioner of Education for 1969-70.

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE AND INSTRUCTIONAL
SALARIES 1969-70 (Continued)

Urban-Rural Counties	Total Current Expenses All Schools †	Total Admin. Salaries †	% of Total Current Expenses	Total Salaries (Instr.)	% of Total Current Expenses
Alachua	\$ 12,672,392	\$ 243,386	1.9 %	\$ 9,189,880	72.5 %
Bay	9,643,412	191,585	2.0	7,037,945	73.0
Charlotte	2,882,177	125,522	4.4	1,933,567	67.1
Clay	4,599,002	96,654	2.1	3,291,968	71.6
Collier	6,845,282	181,806	2.7	4,675,489	68.3
Columbia	3,869,525	80,798	2.1	2,804,204	72.5
Gadsden	5,816,748	82,914	1.4	4,253,139	73.1
Highlands	3,859,959	85,978	2.2	2,912,052	75.4
Indian River	5,650,205	170,477	3.0	3,874,041	68.6
Jackson	4,933,523	73,188	1.5	3,435,753	69.6
Lake	9,896,131	139,983	1.4	7,402,777	74.8
Lee	12,377,719	310,838	2.5	8,856,469	71.6
Leon	13,635,704	251,445	1.8	9,360,642	68.6
Manatee	10,821,806	196,409	1.8	7,860,951	72.6
Marion	10,210,662	153,765	1.5	7,253,589	71.0
Martin	3,806,337	106,351	2.8	2,749,926	72.2
Monroe	6,721,803	150,799	2.2	4,717,892	70.2
Okaloosa	13,753,668	225,671	1.6	9,825,605	71.4
Osceola	3,244,482	70,502	2.2	2,388,632	73.6
Pasco	5,702,981	89,282	1.6	4,056,726	71.1
Putnam	5,512,916	91,879	1.7	4,092,649	74.2
St. Johns	4,253,848	115,426	2.7	3,090,820	72.7
St. Lucie	6,806,454	203,673	3.0	4,832,276	71.0
Santa Rosa	5,701,847	115,630	2.0	4,087,773	71.7
Sarasota	14,293,618	347,671	2.4	10,257,088	71.8
Seminole	10,382,076	170,866	1.6	7,601,098	73.2
AVERAGE	\$ 7,611,338	\$ 156,635	2.1 %	\$ 5,455,499	71.7 %

PERCENT OF TOTAL CURRENT EXPENSES FOR ADMINISTRATIVE AND INSTRUCTIONAL SALARIES 1969-70 (Continued)

Rural Counties	Total Current Expenses All Schools †	Total Admin. Salaries †	% of Total Current Expenses	Total Salaries (Instr.)	% of Total Current Expenses
Baker	\$ 1,508,113	\$ 46,223	3.1 %	\$ 1,019,917	67.6 %
Bradford	2,500,376	52,393	2.1	1,859,380	74.4
Calhoun	1,335,246	50,854	3.8	944,670	74.7
Citrus	2,580,926	72,309	2.8	1,769,300	68.6
De Soto	1,652,058	62,320	3.8	1,219,675	73.8
Dixie	1,064,910	43,918	4.1	659,502	61.9
Flagler	834,022	46,349	5.6	558,884	67.0
Franklin	1,026,715	43,955	4.3	699,827	68.2
Gilchrist	762,959	35,220	4.6	454,061	59.5
Glades	824,155	45,466	5.5	499,445	60.6
Gulf	1,942,451	67,525	3.5	1,269,641	65.4
Hamilton	1,497,943	43,070	2.9	1,007,101	67.2
Hardee	1,955,548	56,022	2.9	1,339,885	68.5
Hendry	1,783,810	70,023	3.9	1,252,832	70.2
Hernando	2,293,031	76,897	3.4	1,505,987	65.7
Holmes	1,591,174	42,133	2.6	1,103,070	69.3
Jefferson	1,622,700	45,752	2.8	1,116,091	68.8
Lafayette	580,829	38,700	6.7	353,121	60.8
Levy	2,359,914	91,568	3.9	1,631,035	69.1
Liberty	749,862	54,206	7.2	484,383	64.6
Madison	2,173,462	56,912	2.6	1,440,881	66.3
Nassau	3,389,487	118,250	3.5	2,310,712	68.2
Okechobee	1,730,615	65,733	3.8	1,146,680	66.3
Sumter	2,238,761	55,630	2.5	1,600,690	71.5
Suwanee	2,669,339	58,787	2.2	1,778,479	66.6
Taylor	2,562,002	48,715	1.9	1,868,565	72.9
Union	868,753	41,972	4.8	554,153	63.8
Wakulla	1,079,898	42,913	4.0	685,093	63.4
Walton	2,332,096	90,666	3.9	1,581,086	67.8
Washington	1,965,013	59,653	3.0	1,323,911	67.4
AVERAGE	\$ 1,715,872	\$ 56,471	3.3 %	\$ 1,167,935	68.1 %

RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Urban Counties

County	Total Population 1970 Census	Total ADA (Kindergarten & Grades 1-12)	ADA to Total Population Ratio
Brevard	230,006	\$ 57,371	1:3.9
Broward	620,100	103,745	1:5.9
Dade	1,267,792	225,402	1:5.6
Duval	528,865	113,773	1:4.6
Escambia	205,334	43,161	1:4.7
Hillsborough	490,265	94,725	1:5.1
Orange	344,311	75,622	1:4.5
Palm Beach	348,753	61,727	1:5.6
Pinellas	522,329	76,764	1:6.8
Polk	227,222	50,518	1:4.4
Volusia	169,487	30,219	1:5.6
Total	4,954,464	\$ 933,527	
Weighted Average			1:5.3

Urban-Rural Counties

County	Total Population 1970 Census	Total ADA (Kindergarten & Grades 1-12)	ADA to Total Population Ratio
Alachua	104,764	\$ 20,598	1:5.0
Bay	75,283	16,685	1:4.5
Charlotte	27,559	3,641	1:7.5
Clay	32,059	8,282	1:3.8
Collier	38,040	8,046	1:4.7
Columbia	25,250	6,294	1:4.0
Gadsden	39,184	10,106	1:3.8
Highlands	29,507	5,834	1:5.0
Indian River	35,992	7,501	1:4.7
Jackson	34,434	8,024	1:4.2
Lake	69,305	14,278	1:4.8
Lee	105,216	18,093	1:5.8
Leon	103,047	19,159	1:5.3

RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Urban-Rural Counties (Continued)

County	Total Population 1970 Census	Total ADA (Kindergarten & Grades 1-12)	ADA to Total Population Ratio
Manatee	97,115	\$ 15,183	1:6.1
Marion	69,030	15,194	1:4.5
Martin	28,035	5,331	1:5.2
Monroe	52,586	9,496	1:5.5
Okaloosa	88,187	24,679	1:3.5
Osceola	25,267	5,033	1:5.0
Pasco	75,955	10,331	1:7.3
Putnam	36,290	8,956	1:4.0
St. Johns	30,727	6,362	1:5.9
St. Lucie	50,836	10,419	1:4.8
Santa Rosa	37,741	8,758	1:4.3
Sarasota	120,413	17,438	1:6.9
Seminole	83,692	19,014	1:4.4
Total	1,515,514	\$ 303,435	
Weighted Average			1:4.9

Rural Counties

County	Total Population 1970 Census	Total ADA (Kindergarten & Grades 1-12)	ADA to Total Population Ratio
Baker	9,242	\$ 2,364	1:3.9
Bradford	14,625	3,443	1:4.2
Calhoun	7,624	1,938	1:3.9
Citrus	19,196	3,161	1:6.0
De Soto	13,060	2,600	1:5.0
Dixie	5,480	1,417	1:3.8
Flagler	4,454	1,103	1:4.0
Franklin	7,065	1,548	1:4.5
Gilchrist	3,551	945	1:3.7
Glades	3,669	844	1:4.3
Gulf	10,096	2,803	1:3.6
Hamilton	7,787	2,199	1:3.5

RATIO OF CHILDREN IN AVERAGE DAILY ATTENDANCE TO TOTAL POPULATION BY COUNTY

Rural Counties (Continued)

County	Total Population 1970 Census	Total ADA (Kindergarten & Grades 1-12)	ADA to Total Population Ratio
Hardee	14,889	8 3,113	1:4.7
Hendry	11,859	2,799	1:4.2
Hernando	17,004	3,508	1:4.8
Holmes	10,720	2,557	1:4.1
Jefferson	8,778	2,692	1:3.2
Lafayette	2,892	684	1:4.2
Levy	12,756	3,126	1:4.0
Liberty	3,379	856	1:3.9
Madison	13,481	3,505	1:3.8
Nassau	20,626	5,547	1:3.7
Okechobee	11,233	2,706	1:4.1
Sumter	14,839	3,331	1:4.4
Suwanee	15,559	3,807	1:4.0
Taylor	13,641	3,694	1:3.6
Union	8,112	1,229	1:6.6
Wakulla	6,308	1,553	1:4.0
Walton	16,087	3,685	1:4.3
Washington	11,543	2,864	1:3.9
Total	309,465	8 75,621	
Weighted Average			1:4.0
State Total	6,779,443	\$1,312,583	1:5.1

TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Urban Counties

County	Total Operating Fund Revenue	Available Untaxed Millage	Local Revenue Available From Untaxed Millage	Total Available Revenue	Total Available Revenue Per ADA
Brevard	\$ 40,641,332	0	0	\$ 40,641,399	\$ 702.27
Broward	77,961,921	0	0	77,961,921	751.48
Dade	182,314,343	0	0	182,314,343	808.84
Duval	70,042,565	0	0	70,042,565	615.63
Escambia	28,734,761	0	0	28,734,761	665.76
Hillsborough	63,431,607	0	0	63,431,607	669.64
Orange	48,508,973	0	0	48,508,973	641.47
Palm Beach	50,202,993	0	0	50,202,993	813.32
Pinellas	55,241,716	0	0	55,241,716	719.63
Polk	33,602,607	1.025	\$ 1,740,391	35,342,998	699.00
Volusia	20,653,481	0	0	20,653,481	683.48
AVERAGE					\$ 706.41

Urban-Rural Counties

County	Total Operating Fund Revenue	Available Untaxed Millage	Local Revenue Available From Untaxed Millage	Total Available Revenue	Total Available Revenue Per ADA
Alachua	\$ 13,576,567	0	0	\$ 13,576,567	\$ 659.12
Bay	11,181,632	1.9	\$ 658,466	11,840,105	709.63
Charlotte	3,285,540	.69	150,309	3,435,849	943.66
Clay	5,181,064	0	0	5,181,064	625.58
Collier	7,597,237	0	0	7,597,237	944.33
Columbia	4,229,065	0	0	4,229,065	671.92
Gadsden	6,258,092	0	0	6,258,092	619.25
Highlands	4,060,155	3.16	230,740	4,290,895	735.50
Indian River	5,949,249	0	0	5,949,249	793.13
Jackson	5,325,387	3	311,337	5,636,724	702.48
Lake	10,612,598	0	0	10,612,598	743.28
Lee	13,309,845	0	0	13,309,845	735.64
Leon	13,917,244	0	0	13,917,244	726.14

TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Urban-Rural Counties (Continued)

County	Total Operating Fund Revenue	Available Untaxed Millage	Local Revenue Available From Untaxed Millage	Total Available Revenue	Total Available Revenue Per ADA
Manatee	\$ 11,833,770	0	0	\$ 11,833,770	\$ 745.06
Marion	10,830,725	0	0	10,830,725	712.83
Martin	4,496,631	0	0	4,496,631	843.49
Monroe	8,129,630	0	0	8,129,630	856.11
Okaloosa	15,562,919	0	0	15,562,919	630.61
Osceola	3,641,832	2.44	\$ 493,737	4,135,569	821.69
Pasco	6,925,175	0	0	6,925,175	670.33
Putnam	5,798,622	00	0	5,798,622	647.46
St. Johns	4,258,269	1.1	\$ 190,157	4,449,026	699.31
St. Lucie	7,576,427	0	0	7,576,427	727.17
Santa Rosa	6,236,157	1.0	187,612	6,423,769	733.47
Sarasota	15,542,467	0	0	15,542,467	891.30
Seminole	11,926,877	0	0	11,926,877	627.27
AVERAGE					\$ 739.07

Rural Counties

County	Total Operating Fund Revenue	Available Untaxed Millage	Local Revenue Available From Untaxed Millage	Total Available Revenue	Total Available Revenue Per ADA
Baker	\$ 1,631,542	0.5	\$ 13,314	\$ 1,644,856	\$ 695.79
Bradford	2,647,194	0	0	2,647,194	768.86
Calhoun	1,559,654	2.0	59,500	1,619,155	835.48
Citrus	2,792,621	0	0	2,792,621	883.46
De Soto	1,684,235	0	0	1,684,235	647.78
Dixie	947,105	0	0	947,105	668.37
Flagler	939,569	0	0	939,569	851.83
Franklin	1,175,164	0	0	1,175,164	759.15
Gilchrist	804,019	0	0	804,019	850.81
Glades	787,949	2.98	177,467	965,416	1,143.80
Gulf	1,794,611	0	0	1,794,611	640.25
Hamilton	1,552,006	0	0	1,552,006	705.78
Hardee	2,150,494	1.9	86 189,538	2,340,032	751.70

TOTAL AVAILABLE REVENUE PER ADA BY COUNTY

Rural Counties (Continued)

County	Total Operating Fund Revenue	Available Untaxed Millage	Local Revenue Available From Untaxed Millage	Total Available Revenue	Total Available Revenue Per ADA
Hendry	\$ 2,046,664	1.0	\$ 96,667	\$ 2,143,331	\$ 765.75
Hernando	2,424,792	0	0	2,424,792	691.22
Holmes	1,942,450	0	0	1,942,450	759.66
Jefferson	1,840,559	1.5	47,637	1,888,206	701.41
Lafayette	614,819	5.4	81,721	696,540	1,018.13
Levy	2,488,611	0	0	2,488,611	796.10
Liberty	824,876	6.0	87,506	912,382	1,065.87
Madison	2,274,075	0	0	2,274,075	648.81
Nassau	3,743,975	0	0	3,743,975	674.95
Okechobee	1,916,301	0	0	1,916,301	708.17
Sumter	2,459,886	0	0	2,459,886	738.48
Suwanee	2,864,763	0.626	42,177	2,906,941	763.58
Taylor	2,449,797	0	0	2,449,797	663.18
Union	740,635	1.04	15,950	756,585	615.61
Wakulla	1,226,128	0	0	1,226,128	789.52
Walton	2,709,723	0	0	2,709,723	735.34
Washington	2,272,669	0	0	2,272,669	793.53
AVERAGE					\$ 771.08
STATE AVERAGE					\$ 747.59